

R E P O R T

ON

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

BOMBAY PRESIDENCY

INCLUDING

SIND

FOR THE YEAR 1879-80.

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REPORT
ON
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BOMBAY PRESIDENCY INCLUDING SIND
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No. 1769 OF 1880

FROM

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COMMISSIONER, N. D.,

To

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SECRETARY TO GOVERNMENT,
General Department, Bombay.

Poona, 8th November 1880.

SIR,

I have the honour to submit the Annual Report on the Administration of each Municipality in the several Districts of this Division for the year 1879-80

2. This report is somewhat late this year, but a skeleton form of report, drawn up by the Commissioner, S. D., in August last, having been adopted for the sake of uniformity throughout the three Divisions, the submission of the reports of the different municipalities, several of which had to be recast, was unavoidably delayed.

3. The total number of municipalities in the Northern Division is 34; of which three (3) are city and the rest town municipalities. No new municipalities were established, or any abolished, during the year under report. The first institution of this kind was established under Act XXVI. of 1850 in the Surat District, and the last in the town of Kurla in the Thána District, during the year 1879.

4. In the city municipalities, the chief Revenue, Police, Public Works, Medical and Educational Officers are appointed *ex-officio* members of the Corporation, and in town municipalities the Assistant Collector in charge of the taluka is the Vice-President, the Mamlatdar and Chief Constable the *ex-officio* members. The number of such officers is 151. The remaining members are nominated from the influential inhabitants of the city or town, in the proportion prescribed by the District Municipal Act, 1873. There are 411 non-official members. The proportion of Europeans is 84 to 478 Natives. In the town municipality of Thána the number of Commissioners was slightly in excess of the legal number, but two vacancies having occurred the opportunity was taken to correct this irregularity.

5. No difficulty has been experienced in obtaining qualified members to serve as Municipal Commissioners in the more advanced towns. The appointment is generally coveted and considered an honourable distinction. In some instances attendance has not been sufficiently regular, but the provisions of Section 7, clause 3 of the District Municipal Act, rendering non-attendance a disqualification for office, will hereafter be strictly enforced. As a rule, however, the members take a keen interest in municipal affairs.

6. The income is chiefly derived from octroi duties under the eight classes fixed by the Government of India, and, on a comparison Income, Form I. with the receipts of the previous year, there is a con-

siderable increase under each head. These satisfactory results are chiefly due to a general revival of trade owing to the favourable season and abundant harvest of the year under report. There is, however, a considerable falling off in the receipts from wheel-tax and tolls, and this is due to alterations in the schedules and to the discontinuance of the levy of tolls in certain municipalities, to which Government of India No. 3004, dated 22nd October 1877. the conditions of the Government of India's order, directing that tolls should only be levied for the use of any quay, wharf, bridge, &c., did not apply.

7. The opening balances of the Division for the year under report amounted to Rs. 1,18,854 against Rs. 1,69,564 of the previous year. To this should be added the total income from all sources, which amounted to Rs. 8,11,114. Of this latter sum Rs. 4,09,972 or more than half is derived from octroi duties, which is levied in all municipalities except those of Godhra and Dohad in the Panch Mahals, and Bändra and Kurla in Thána. The next important source of income is the house-tax, which is levied only in the four municipal towns in

Kaira.	Gujarát as per margin, and in all municipalities in
Broach.	Thána and Kolába, and realized nearly Rs. 59,000.
Godhra.	Tolls, wheel-tax and halalkhor cess also contribute
Dohad.	largely to municipal funds. This latter cess alone

realized, in the two municipalities of Surat and Ahmedabad, the considerable sum of Rs. 77,507.

8. The incidence of taxation per head of population ranges from 2 annas in Kurla to Rs. 1-15-10 in the city municipality of Ahmedabad, which is not excessive. But in the municipalities of Viramgám in Ahmedabad, Anklesvar in Broach, Ránder and Bulsár in Surat, and Roha Ashtmi in Kolába, the incidence is, comparatively speaking, rather high. In Viramgám and Anklesvar, also in Nadiád in Kaira, the incidence of octroi taxation alone is Rs. 1-5-11, 12 annas, and 11 as. 9 p., respectively, while excepting the three city municipalities of Ahmedabad, Broach and Surat, the incidence in the remaining municipalities is less than 8 annas, with the solitary exception of Ránder, where it is 9 annas. For the whole Division the average incidence of taxation per head of population is Rs. 1-3-3.

9. The Abstract of Form No. II. gives the different heads under which expenditure, Form No. II. expenditure has been incurred during the year under report. The total amount for the Division is Rs. 7,02,326. The largest expenditure, or 18 per cent. of the annual income, is on account of conservancy and cleansing, which is a satisfactory feature. The expenditure on account of public works, such as roads, water-supply, buildings, drainage and other public improvements, amounted to 16 per cent. of the annual income, which is also satisfactory. The large sum of Rs. 38,485, on account of Police, is principally on account of the cost of the Punitive Police Post, consisting of 100 Foot and 10 Mounted men, established in the city of Surat under Government Resolution No. 2624, dated 27th April 1878.

9A. As the ordinary municipal establishments suffice to undertake the duty of the registration of vital statistics in several of the towns, the expenditure on that account is inconsiderable, and steps are being taken to make the practice of municipal registration general, as it is found that greater accuracy in the returns is obtained under this arrangement. Rs. 66,689 and Rs. 49,795 were spent on lighting and watering the public streets, which is little more than one-eighth the total municipal income. As regards the expenditure for lighting, it is, perhaps, capable of reduction, but, as regards the charges for watering, considering that there are so few metalled roads, the generality being constructed of burnt bricks, broken tiles and sand, which render constant moisture necessary to maintain them in order, the amount is not excessive. It is gratifying to observe that Rs. 37,366 or 22 per cent. were spent on dispensaries and vaccination, and Rs. 22,788 or 35 per cent. on education.

10. Taking each municipality individually, the expenditure on account of office establishments is highest in Jambusar, being 23 per cent. of the annual income. In Gogha it is 18 per cent., Kurla 15 per cent., Mähim 13 per cent., and

in the remaining municipalities it does not exceed 11 per cent. It is lowest in Thána and Kalyán, where it is only 2 per cent.

11. The percentage on account of collection establishment is extremely high in Modása, where it is 23 per cent. In Parántíj it is 17 per cent., and in Bassein and Málhím 14 and 13 per cent. respectively, whereas it does not exceed 10 per cent. in the remaining municipalities.

12. In Modása, 35 per cent. of the municipal income is spent on lighting, 21 per cent. in Anklesvar, 19 per cent. in Dholka, Dhandhuka and Dohad, 15 per cent. in Kalyán, and 14 per cent. in Gogha, which is excessive. In other towns the expenditure on this account ranges from 2 to 12 per cent. or an average of 7 per cent.

13. The charge on account of watering is exceptionally high in Anklesvar, being 19 per cent. of the annual income. In Bulsár it is 11 per cent., and in the remaining towns it does not exceed 8 per cent., while in several towns the streets are not watered at all.

14. It is unmistakeably evident that there is much room for improvement in the directions above recorded and the subject is already engaging attention.

15. The balance at the close of the year 1879-80 was Rs. 2,27,642, which compares favourably with that of the previous year. It may be noted, however, that a large balance, amounting to over a lakh of rupees is being allowed to accumulate in Ahmedabad for the purpose of providing a pure water supply, which is very much needed.

16. I now proceed to review the different municipalities in detail.

1. Nadiád.	6. Dákor.	11. Surat.
2. Mehmádabad.	7. Godhra.	12. Ránder
3. Kaira.	8. Dohad.	13. Bulsár
4. Ahmedabad.	9. Anklesvar.	14. Kelva Málhím.
5. Kapadvanj	10. Broach.	15. Bassein.

17. During the course of my tour, I personally visited and inspected the municipalities as per margin.

AHMEDABAD DISTRICT.

18. *Ahmedabad*.—This municipality is the largest institution of its kind in this Division, but is not popular, and the reason is not far to seek. There are two principal causes : 1st, the determined action of the municipality in closing deep well privies, and 2nd, the city survey. It is needless to enter into the question whether these privies should, or should not, have been closed: suffice it to say that the action of the Municipality has caused much inconvenience to the people, especially amongst those classes whose women are not allowed to appear in public. The houses in certain quarters being very closely packed together, surface privies, which are the only alternatives, have now been constructed on "Otlas" or raised platforms, which formerly served for social gatherings, or for lounging and recreation during evenings and mornings. The connection of the municipality with the city survey, which is a distinct department, is very intimate, as, no sooner are the exact boundaries of a road or a public thoroughfare defined, than the municipality have very zealously guarded their rights, and the slightest projection of even one stone for a door step is at once contested. Thus these two causes operate to make the municipality very unpopular with the people. In other respects the municipality is, and has been, doing a great deal of good which the people are not slow to acknowledge. No one, who knew what Ahmedabad was like, not many years ago, could be but struck with the wonderful improvements of late years. The excellence of its roads and its lighting, and the general cleanliness maintained, have contributed in no slight degree to the comfort and convenience of the inhabitants. The water-supply is certainly not sufficient, or as pure as it might be, but every effort has been made to render it, at least, as pure as possible. The water is pumped up from the river during the night, and passes from a settling into a filtering and finally into collecting reservoirs, before it is conveyed through pipes to the distributing hydrants in different parts of the city. There is no doubt that it is not sufficient in quantity, and a water-supply scheme is being matured.

19. The municipality have to maintain 30 miles of road, and the street lamps number 1,385.

20. The expenditure incurred on watering and lighting is Rs. 19,774 and Rs. 12,885, respectively, and is between Rs. 4,000 to Rs. 5,000 less under each head than in the previous year. This reduction is a step in the right direction.

21. I have already mentioned the cleanliness of the town generally, but I wish more particularly to speak with regard to the "poles" or courts, several of which I visited and found to be shockingly filthy, while others had the appearance of having been recently cleaned. These "poles" are not cleaned every day and this no doubt accounts for some being found in a very filthy state; but the fact that so much filth accumulates in one day proves, I think, that cleaning on alternate days does not suit. Many of these courts had the appearance of being freely squatted over, and when it is found that 2,328 deep well privies were closed during the year, it is easy to account for this free squatting, especially in quarters inhabited by "Purdaposh" women. There are still 795 deep well privies, and it was expected that by the close of the year all these would be closed.

22. The people complained of the trap door privies being cleaned between 7 and 10 o'clock in the morning. The cleansing should be over by 5 a. m.

23. The reforms proposed by my predecessor Mr. Erskine, in the working of the Health Department, have, since the close of the year under report, been carried out.

24. The late Health Officer urged that there are no municipal carts for conveyance of night-soil or urine and water from privies to the dépôts outside the town, or for removal of rubbish or sweepings ; that there are no pans in public latrines for the night-soil ; that more public latrines, with these improvements are needed, and that manure dépôts are not in suitable localities. There is no doubt that these wants should be supplied at once, but it is merely a question of funds, and as the halâlkhor receipts are not entirely spent in connection with privies, but a portion is devoted to road cleaning, I have directed immediate attention to be paid to this matter.

25. The quantity of night-soil conveyed outside the city to the dépôts is estimated at 8,476 tons, which gives 23 tons per diem, or $7\frac{1}{2}$ ounces per head of population. In European countries $2\frac{1}{2}$ or 3 ounces per head is calculated; in Bombay $11\frac{1}{2}$ ounces, so that Ahmedabad shows that all the filth is removed outside the city.

26. The town sweepings are removed to the depôts by two contractors, who have the city divided between them. The quantity of rubbish removed is computed at 21,454 tons. Some portion of this is reduced to ashes for the process of desiccation of night-soil, and the rest is utilised in making approaches to the depôts and filling up hollows and inequalities outside the city. Rs. 1,542-13-2 were realized by the sale of night-soil and bones during the year 1878-79.

27. From personal enquiry I am convinced of the practicability of laying down tramways in this city which would immensely facilitate the removal of the night-soil. I would have pressed this subject on the municipality, but the water-supply scheme, which is of paramount importance, is now engaging attention and will, for the present, require all the funds at their disposal.

28. The rate of mortality has risen from 48.94 per mille to 70.58, and is chiefly due to the prevalence of fever caused by excessive moisture from the heavy rains. The registration of births and deaths is under the management of the municipality, as it should be in all municipal towns. Government have commended the accuracy with which the Ahmedabad returns are kept, and the example set to other municipalities will, it is hoped, be followed.

29. *Dholka*.—The Vice-President's report shows that the municipal administration of this old and once important town has been hitherto neglected. It has just been rescued from a most scandalous state of inefficiency and mismanagement. The energetic action of the Vice-President, Mr. Crawford, will doubtless show good results in next year's report. In the meantime it may be noted that a new collector has been introduced since the close of the year under report.

30. *Dhandhuka*.—The report calls for little comment. The water-supply appears to be abundant and the sanitary state of the town is good. Latrines are provided for women, but there are none apparently for men. In an open country like Dhandhuka free squatting in the fields is, perhaps, better than confined areas set apart for purposes of nature, but the evil of the practice is that the people do not go far enough and are only too ready to avail themselves of any cover near the town walls.

31. *Gogha*.—This little sea-port town will soon sink into comparative insignificance if not into obscurity, on the opening of the Káthiáwár State Railway, which will raise the port of Bhávnagar into importance. The question of maintaining a municipality under these circumstances will have to be considered. As pointed out by the Vice-President, its principal source of income is from a duty of 1 per cent. *ad valorem* on certain imports, and, as trade is diverted from its port, the income will be considerably reduced. It is difficult to substitute any other kind of taxation, and under the peculiar circumstances of Gogha, a house-tax cannot be resorted to. But as the Vice-President writes the town is easy to keep clean, and as a little money and a little care can effect much, it is hoped that the municipality will be kept up. The closing of the latrines for men is a step in the right direction, as no better place than the sea-shore to the north of the town could be found.

32. *Viramgám*.—The report calls for no remark. The municipality is represented to be working very satisfactorily.

33. *Parántij*.—The municipality appears to be very badly managed, its conservancy is entirely neglected, and no steps have been taken to provide latrines. The town, as described by the Vice-President, affords unfortunately too much cover for the people to seek the open fields for purposes of nature. The Vice-President does not, however, recommend energetic conservancy for this town, for fear that it would poison the lake, but there can be no danger from a complete system of latrines and night-soil depôts, and as funds are available, conservancy must be taken in hand and improved.

34. *Modásá*.—The municipality is described as being very badly managed, and, a burden to the people. It is in a distant out-of-the-way corner of the district, surrounded by foreign territory, and cannot be frequently visited.

35. The octroi duty levied on the traffic which passes through the town is really more of the nature of a transit duty. The present income is only a little over Rs. 2,000, and too small for any real improvements. I have lately sanctioned the introduction of a house-tax with a view to improve the funds. If it fails in setting matters right, it would be better to abolish the municipality altogether.

KAIRA DISTRICT.

36. *Kaira*.—Last year my predecessor brought to notice the insanitary state of the environs of the town, the nálas and open spaces round it being evidently places of common resort for purposes of nature. I am glad to say that there is a great improvement in this respect. A latrine has already been constructed and will be followed by others.

37. Much good has resulted from a trained Sanitary Inspector having been obtained as Secretary.

38. The encroachment of the river on the north of the town should be a matter of anxiety to the municipality, b't it is not referred to by the President in his report.

39. *Nadiád*.—On the whole, the affairs of this municipality appear to be fairly managed, but there is considerable room for improvement. There are only four latrines in the town which belong to private parties. Public latrines and urinals inside the town are crying wants. There are hedge-bound enclosures outside the town gates, which serve as latrines, but the trench system has not been introduced. There is no privacy, and free squatting makes proper scavenging impossible.

40. There appears to be a practice in this town of accumulating manure in heaps just outside the doors of houses, and carting them out during the monsoons to the fields. This should not be permitted. Open spaces outside the town should be assigned for manure heaps.

41. The filthiest part of the town is the "Chámbárs" quarters. The tannery there should be removed to a distance from the town.

42. There is a large and commodious dispensary in this town. Government contribute Rs. 1,040 towards its maintenance, and the annual cost amounts to Rs. 2,875. The average daily attendance amounted to 135. Some complaints appear to have been made against the Hospital Assistant which, on enquiry by the Dispensary Committee, were not substantiated. The Hospital Assistant has already been 12 years here, and it is time he should be removed to some other charge.

43. *Mehmadabad*.—The dispensary is in a small building, which was erected in memory of a Pársi lady of Bombay. It has no accommodation for the Hospital Staff and a detached building in front affords accommodation for four male in-patients. Government contribute Rs. 580, and the Local Funds Rs. 1,000, the expenditure in excess being borne by the municipality. The total expenditure during the past year amounted to Rs. 1,743. The Dispensary Committee are regular in their visits. The attendance is on the increase, the daily average being 114 against 96 the previous year.

44. Very much cannot be expected from this municipality, but by judicious management much may be done little by little. What this town was before I cannot of course say, never having visited it, but certainly there is room for great improvement. The conservancy of the town within the walls, I may say, is fairly attended to, but there was unmistakeable evidence of recent exertion to improve its conservancy, prompted probably in anticipation of my visit. Outside the town walls, however, there is a good deal of promiscuous squatting and the sites for the latrine enclosures have been badly selected, especially the one near the Nadiád gate, which is almost under the town walls. The state in which they are maintained is simply disgraceful. It is admitted that they are not cleaned daily, but all efforts to keep them clean must be futile so long as they continue to be also the depository for manure heaps and town sweepings. It is wonderful to find latrines and manure yards combined. The spot too being covered over with young Bábúl trees, the sun does not act as a deodorizer, and the result is that the stench is overpowering.

45. An attempt was made to introduce the trench system, but was soon abandoned, as the people refused to make use of the latrines. On enquiry it appeared that the principle of the trench system was not properly understood, and having been fully explained, another trial will be made.

46. *Kapadianj*.—The conservancy arrangements here are rather curious. The "Molahs" (courts) are supposed to be kept clean by arrangement with the inhabitants of each of these quarters, the municipality undertaking to look only after the public thoroughfares and bye-lanes. These are, no doubt, fairly clean, but the arrangement above adverted to is not a good one, especially as it is practically under no supervision.

47. There are only two latrine enclosures outside the town, which, I was given to understand, are cleaned once a month ! The people squat all round the town and particularly make use of the river bank below the Travellers' Bungalow.

48. A good deal is spent at present on lighting, and this expenditure must be reduced so as to provide more latrines and better conservancy arrangements. There are no latrines inside the town, and with a walled town, the gates of which are closed at nights, it may well be imagined that the conservancy arrangements must be very good to be successful. The expenditure is not judiciously incurred : for instance, a pit dug for town sweepings cost Rs. 111.

49. *Dákor*.—The municipality here appears to have been established principally on account of the large crowds of pilgrims who repair to the shrine of *Bahubodji Mahárai* at every new and full moon. The enormous influx of people,

averaging 4,000 @ 5,000 every fortnight, and at least 100,000 once in the year, would render conservancy at any time a difficult matter, but it is satisfactory to notice that the town was fairly clean, the roads in good order, and every thing showed that the municipality was carefully managed. The sanitary arrangements were better than might have been expected. Sites have been allotted for purposes of nature outside the town in convenient places and urinals, and dust-bins have been freely distributed about the town, while scavenging is well attended to.

PANCH MAHA'LS.

50. *Godhra*.—The income of this municipality, which was established only in 1876, is mainly derived from a house-tax. No octroi duties are levied.

51. There is really no conservancy, as the sweepers employed by the municipality merely sweep up the streets and thoroughfares, and there are no latrines, the banks of the river being principally resorted to. But with its small funds much cannot be expected. The rates of house-tax have been recently raised.

52. A road skirting the town is in course of construction which, when completed, will be a great benefit, as it will divert the traffic between Dohad and the Páli Railway Station, which now passes through the town and causes great obstruction.

53. The lighting is perhaps insufficient, but must remain so until the sanitary wants of the town have been supplied.

54. *Dohad*.—This municipality is similar to Godhra in its constitution, and the same remarks apply.

55. There are no latrines provided inside or outside the town, but it is proposed to make enclosures with high hedges, as at Nadiád, for purposes of nature, and have trenches dug, the excreta being removed to appointed depôts. The drainage seems to be very bad, the gutters or side-drains appear to concentrate in the centre of the town, which must be overflowed during the monsoon. The matter has attracted the attention of the municipality, and it is proposed to construct a main drain to carry away the water and drain the town.

56. There is a large tank near the town which, with a small annual outlay, would secure an abundant pure water-supply.

BROACH DISTRICT.

57. *Broach*.—This is a most picturesque but most filthy town. The defects in its sanitary arrangements are, however, due principally to its natural position, perched as it is on a hillock with precipitous slopes covered with prickly-pear, &c. The houses are huddled together without any attempt at order or regularity, and their disposition renders anything like a perfect system of conservancy well nigh impossible.

58. Much, however, has been done in the way of improvement, but the funds are only sufficient to allow of little by little being done at a time. I visited the localities in which certain improvements are to be made, for which a loan of Rs. 1,70,000 has been applied for by the Corporation. In this sum is included a sum of Rs. 1,20,000 for widening, metalling and paving certain roads and constructing latrines. The loan is very much wanted, as, in all these respects, the town is much behind the times.

59. *Anklesvar*.—The levy of tolls was abolished from the 7th September 1879, and other taxes, estimated to yield about Rs. 9,900, were substituted. The average annual yield from tolls was Rs. 8,800, and Rs. 4,044 only having been realized during the year 1878-79, owing to the falling off in the traffic consequent on the bad season, the large municipal balance of Rs. 6,233 on the 1st April 1878 was reduced to Rs. 2,552. This is a matter for regret, as this fund was being accumulated for providing a suitable building for the dispensary which at present is in a hired house, the situation of which is extremely bad and the accommodation it affords is also limited and unsuitable.

60. The large expenditure on account of watering and lighting is not at all justifiable and should be reduced to at least one-fourth.

61. The novel arrangement for watering streets here exists of collecting water in large iron tanks raised on wooden posts in different parts of the town, which are supposed to be always kept full by a contractor, who is much too highly paid. The municipal income amounts to nearly Rs. 10,000, of which $\frac{1}{5}$ th was spent on lighting, which is not at all satisfactory.

62. The town may be said to be fairly clean. There are no latrines either inside or outside the town, but there are several private privies which are kept clean by the owners. This arrangement is not desirable and it would be well if the municipality would undertake the duty of keeping these privies clean, a light halálkhor cess being levied to meet the expense. Latrine enclosures should also be provided in convenient localities, as there is a good deal of promiscuous squatting round the out-skirts of the town. At present two nálas or water-courses, skirting the town, supply the convenience of the population.

63. *Jambusar*.—From the description given in Chapter VII. of the Vice-President's report it appears that the sanitary condition of the town is altogether neglected. In a large and over-crowded town like Jambusar, this is much to be regretted. There are no latrines or enclosures provided, either inside or outside the town, and, while the present condition of things lasts, no expenditure whatever should be incurred on lighting and watering the streets. If funds are still found insufficient a house-tax might be introduced with advantage. The subject has apparently attracted attention, and it is to be hoped energetic steps will be taken by the President and Vice-President to improve matters.

SURAT DISTRICT.

64. *Surat*.—The gradual decline of the prosperity of this once wealthy and populous city has left an air of decay and mouldiness about it and its environs, which render the improvements, which have of late years been effected, less striking than they really are. It can boast of some handsome public buildings, a clock tower and a people's park, and it has 17 miles of made roads including 7 miles of metallised roads within its limits. There is one blot, however, which cannot be overlooked.

The large number of private privies, in a more or less disgraceful state of repair in all parts of the city, could not but attract attention. The majority of these are conspicuously located and, being generally in the last stage of dilapidation, there is hardly any privacy for the squatter inside. They are not, as in Ahmedabad and other municipal towns, built on the "Otlas," nor do they adjoin houses, but are distinct constructions placed within a few yards of the building and very much resemble sentry boxes. If they were maintained in perfect order and were thoroughly cleansed, they would, no doubt, be preferable to the otlaprivies of other cities, but no care is taken to keep them in repair, and they stand an outrage on decency.

65. It was surprising that there should be so many private privies belonging to people who do not object to use public latrines, which are within easy distance from their houses, but the manner of levying the halálkhor cess is clearly in fault. The maximum rate leviable under the Rules is Rs. 3 per annum, instead of which one uniform rate of Re. 1-8-0 only is levied from rich and poor alike, and there is no inducement to forego the luxury of a private privy at their doors. If private privies were highly taxed, and there is no reason why they should not be, there would soon be an end of this crying nuisance.

66. Government are aware that a change has been recently made in the municipal management at Ahmedabad which it seems desirable should be introduced here. At Ahmedabad the entire charge of the Health Department, which includes conservancy and scavenging and the collection of the halálkhor cess, was under the Health Officer. His connection with the receipt and disbursement of large sums of monies was considered objectionable, and the duty has recently been transferred to the Secretary. The same system should be followed in Surat,

where the Health Officer, who is called Sanitary Inspector, has charge only of the conservancy (bhangi) department, the scavenging or road cleaning department being under the Secretary. From his position and the necessity for his going the rounds of the city more frequently than the Secretary, the Sanitary Inspector has greater opportunities of not only discovering nuisances but of supervising the establishment. The Secretary has to attend to his office work, supervise the collection department, the lighting and watering of the streets, attend the meetings of the Managing Committee, &c., and besides, he is also the Engineer of the Corporation. He can thus hardly have time to look after the road cleaning and scavenging department also, and there is no reason why the services of a trained European (the present Sanitary Inspector), which can be utilized, should not be availed of.

67. The Sanitary Inspector is also hampered with a Sanitary Sub-Committee, who issue all notices for the repair and alteration of privies. This power should rest with the Sanitary Inspector, subject to the general control and direction of the Sanitary Sub-Committee, if one is required. There is no such Committee at Ahmedabad.

68. The sanitary state of the city is, no doubt, fairly attended to, but I noticed in a few instances standing nuisances which should not have been allowed, as, for instance, the refuse-water from the Gulam Baba Mill is allowed to run just below the city walls and to form a stagnant pool. It appears that the Mill owner has obtained permission to allow the water to run out, but, as no provision has been made for drainage, the permission involves an abominable nuisance.

69. The night-soil dépôt is not so well managed as at Ahmedabad, but there is apparently a ready sale of night-soil which is deodorized with burnt ashes.

70. The want of good water-supply is very much felt, and the project which has been matured is estimated to cost about 4 lâkhs, but there is a large balance on account of the loan for the Tápti Bridge still to be paid off, and for some years the question of an improved water-supply as well as of a similar important work, viz., drainage, must lie over.

71. *Ránder*.—In this municipality the Executive Commissioner appointed for the quarter receives a fee of Rs. 25. This is unusual.

72. This town which lies on the opposite bank of the Tápti has been connected with Surat by the Hope Bridge.

73. The road from the town to the bridge, which is about 1½ miles in length, is watered at the expense of the municipality, but as it is beyond municipal limits sanction under Section 23 of the Act should have been obtained. This does not appear to have been done and the President's attention has been drawn to the matter.

74. The conservancy of the town is fairly well attended to, but more latrines are required. There are at present three latrines with 60 seats, but these are not sufficient.

75. It seems strange that, while there is a demand for night-soil manure in Surat, there is no consumption of it at Ránder, where it is buried in pits in appointed localities.

76. The dispensary building at this town is centrally situated, and when I visited it, I found the Hospital Assistant absent at a village some miles distant on a visit to a patient. It was afterwards represented to me that he was frequently absent, and the matter having been brought to the notice of the medical authorities, the Hospital Assistant was transferred to another charge.

77. The state of the roads inside the town is not creditable. In fact there are no roads, and no attention has been given to this important matter. The

high road from Surat to Olpád, which skirts the town, is the only piece of made road about it.

78. *Bulsár*.—This is a thriving little municipality. The conservancy of the town is carefully attended to. There are six latrines, having sixteen seats each; 125 private open privies and 40 deep well privies. A halálkhor cess has lately been introduced as also a house-tax, and there seems a laudable desire to do away with all octroi duties.

79. The dispensary, which is under the charge of an Assistant Surgeon, is well situated, and all its arrangements excellent. The institution is popular and much good is being done.

79A. *Mándvi*.—The report calls for no remark, except that the municipal administration of this small and secluded town is well conducted. Ten per cent. of its annual income is spent on office establishments and 13 per cent. on collection establishment which, comparatively speaking, is high.

THÁ'NA DISTRICT.

Thá'na.	Máhím.
Bándra.	Bhiwndi.
Kurla.	Uran.
Bassein.	

80. As the remarks of the President with regard to the municipalities noted in the margin refer to the report in the old form, extracts will be embodied in my review of each municipality.

81. *Thá'na*.—This town has always had an unenviable réputation for its unhealthiness and insanitary condition, but the municipality has, of late years, creditably exerted itself to remove this reproach.

82. The reclamation, referred to by the Vice-President at the close of para. 1, Chapter IX. of his report, is a work which will tend greatly to improve the general health of the town, as the site in question was a pestilent swamp and is now skirted by a bund which serves not only to keep the tides out but forms a good road, and the swamp itself is fast being reclaimed.

83. The town has long suffered from the want of a pure water-supply, but a project for bringing in water from the Pokran springs in the neighbouring hills has been sanctioned at an estimated cost of Rs. 74,442, and the work will be undertaken this season. Owing to its proximity and connection by rail, Thá'na is rapidly becoming a suburb of Bombay, and any improvements in the direction above indicated will doubtless prove attractive.

84. The President observes—

"The principal sources of the municipality's assets are toll, octroi duties, house-tax and halálkhor cess. The octroi duties are levied on eight different articles, of which one is tobacco, which yielded Rs. 1,894-10-11; three are articles of food or drink for men or animals, the duty on which amounted to Rs. 1,440-11-10; two are building materials from which an income of Rs. 302-7-6 is derived. The other two articles are firewood and gunpowder, which brought in a total of Rs. 364-0-1.

"The largest of the items of expenditure is that of conservancy, amounting to Rs. 5,979 on account of pay of scavengers, bhangis, and employment of carts and bullocks for carting of the town-sweepings. The charges for bhangis, &c., seem to nearly equal or perhaps exceed the collection from halálkhor cess.

"The municipality has constructed a bund along the edge of the creek behind the Mámlatdár's kacheri which, while reclaiming some 30 or 40 acres from salt water, shuts out the ordure of the large public latrines and prevents it being washed up and deposited on the marshy ground by the tidal water. The sum of Rs. 1,446-7-5 appears to be the expenditure incurred during the year under report. The actual entire expenditure laid out to complete the reclamation was Rs. 3,245-11-8, of which Rs. 2,500 was contributed by the Local Funds. No other work worthy of mention was executed.

"The town sadly wants a supply of good drinking water—a project which has been the subject of agitation from time to time in the course of the last 34 years and was as frequent a topic of discussion in the various assemblies of towns or other causes after the local self-government. It is not known whether any steps have been taken to meet the demand for the town's water-supply.

The subject has now at last been satisfactorily concluded by the Government Resolution No. c. w. 35—250 of the 25th June 1880, sanctioning a small scheme at the cost of Rs. 74,442 for supply of water from the Pokran spring, and the work will be put in hand immediately the season opens, the piping from England having been already ordered.

"Much has lately been done towards improving the sanitary condition so strongly animadverted on by the late Commissioner, Mr. Erskine, and as forcibly impressed on the attention of the Corporation by Government. There is, however, still room for improvement and attention is still given to the subject."

"A want of harmony on the part of the Commissioners in conducting the municipal affairs and difficulty experienced in forming quorums necessitated the passing of amended rules for the municipality which provide for the appointment of an Executive Commissioner in the place of the present Managing Committee."

85. *Bándra*.—This is the fourth year of the existence of this municipality. The town owes its importance to its vicinity to Bombay and is much visited by Europeans and Pársis. No town duties whatever are levied, the income being mainly derived from house and boat-taxes. Being admirably situated in respect to the sea breeze, it is a very healthy town, and its sanitary condition is, on the whole, satisfactory.

86. There is a want of pure water which it is proposed to obtain by an extension of the present Vehár water-supply as soon as funds are available.

87. The President observes that—

"He is glad to find that Mr. Bullock, the Chairman, consented to continue in office during the year. In him the municipality would lose an energetic, intelligent, and able Chairman, and much of the success with which the municipal affairs are conducted the President has no hesitation in saying is due to him."

88. *Kurla*.—The establishment of this municipality was sanctioned in the latter end of 1877, but it was not actually brought into operation until the latter end of 1879, and the report therefore merely comprises a few months of the year to which it relates. It has only a floating population of about 7,000 souls, nearly half of which are the employés of the mills to which Kurla really owes its importance, if not existence. The municipality has been established, as it has always been a source of danger to Bombay having on several occasions been visited by cholera.

89. The President remarks—

"The noticeable feature in the rules of the government of this institution is that unlike the other municipalities in the district the Kurla Municipality has an Executive Commissioner and not a Managing Committee. Mr. Erskine, the late Commissioner, N. D., strongly advocated the system of having an Executive Commissioner in preference to a Managing Committee recommended by the late Acting Collectors, Messrs. Jervoise and Nairne, and he wrote highly of its efficient working in Gujarat."

"When the President took charge of the district he found the question was not finally settled, and having had ample experience of the impossibility of working a Managing Committee who rarely met owing to press of their private work, and when they did, rarely concurred in what was to be done on the pettiest point, he had an Executive Commissioner appointed in the new Kurla Municipality established during the year, and Mr. Ebden speaks well of its working."

"The chief items of taxation are the house-tax, and the tax on working spindles in the Kurla mills. The total receipts for the latter half of the year under report, when the municipality was brought into working order, amounted to Rs. 1,143-11-8, of which Rs. 941-11-8 were derived from the two items just mentioned."

90. *Bassein*.—This municipality has been in existence for over 16 years. It includes within its limits many gardens and fields lying between the villages of Bassein and Pápdi, which are about a mile and a half distant from each other, but are connected by a succession of houses or "wádis." There is really no conveyancy in this town, for, beyond sweeping the streets and thoroughfares, nothing else is done, and even the side drains, which in some places are one or two feet deep, are only cleared of the rubbish once a year. That part of the town which is occupied by the Kolis or fishermen is extremely filthy. There are

no latrines, and the people resort to the swamps or the creek, and, as the tides generally reach these places, there is little nuisance created.

91. There is a large importation of molasses at certain seasons. These are kept in bond and exported some time after, but as refunds are only granted if exportation takes place within a month, the tax on this commodity is really a transit duty. The matter is under consideration.

92. The President writes—

“The system of departmental collection of octroi duties and tolls appears from the Vice-President’s report to be financially disadvantageous. The establishment employed for the collection of these dues cost Rs. 972-14-6, in return for which the municipality received an increase of only Rs 293-15-3 in octroi duties, while in tolls there was a loss of Rs 43-11-3 compared with the preceding year.

“There is a large outstanding balance (Rs 2,492-8-3) which should be recovered at an early date. The reason of this large amount being outstanding has been partly explained by the fact that it has been customary to collect house-tax after the close of the year for which it is due. The balance on this account is stated to be Rs. 1,533.”

93. *Máhím*—The town is well situated, but is crowded with gardens, and consequently there being a great deal of vegetation, it is most unhealthy for a great part of the year. The town is, it may be said, one long street. The income of the municipality is so small that improvements can only be effected gradually. The charges for collection are very high and the President’s attention has been drawn to the matter.

94. The President remarks—

“The income of this municipality appears to be a small one barely sufficient to meet current charges. During the year under report the expenditure, amounting to Rs 2,727-1-5, exceeded by Rs. 149-9-2 the receipts amounting to Rs 2,577-8-3 which include Rs 173-6-6 realized as demands on account of former years for house and boat-taxes. The excess was apparently met from the opening balance on the 1st of April 1879, amounting to Rs 579-7-8.

“As in the case of the Bassein Municipality the departmental collection of the octroi duties seems to have been worked at a loss. The establishment employed for the collection of such cost Rs 354-10-1, against which should be set off a sum of Rs 97-12-2, being an increase in liquor-tax. In all octroi duties on other articles there was a decrease of Rs 90-14-11. I simply mention this as a financial result the advantages of the system of direct collection introduced under the orders of the Government of India no doubt outweigh any financial disadvantage.

“Considering the limited ways and means of the municipality, the expenditure on the different objects appears to have been fairly regulated and the municipality to do the best they can with their small income. The item of the establishment is apparently too large for their scanty receipts.”

95. *Bhiwandi*.—The report calls for little comment. The large outstanding balances have been satisfactorily explained by the Vice-President, but it appears that the practice of making the collections at the end of the year does not work well and must be abandoned.

96. The President remarks—

“The important items of revenue in a financial point of view are house-tax and toll.

“The expenditure on lighting, conservancy and cleaning, and construction and maintenance of roads, the essential objects of a Municipal Government, appears to have been liberal enough, it being respectively Rs 792-3-3, Rs. 2,099-8-2, and Rs. 1,595-13-11, and more will possibly be done in this direction when the municipality is freed in a few months hence from the debt or Government loan of Rs 15,000 obtained in aid of the construction of the Waralla water-supply project, and towards the liquidation of which the municipality annually pays a sum of Rs. 2,000. The history of this project will be found in a printed memorandum issued under Government memorandum No. 780 of the 13th March 1875, General Department. The total cost of the work, which was commenced in 1872-73 under the supervision of the Public Works Department and finished in July 1874, was Rs. 36,890-4-4.”

97. *Uran*.—The municipal limits comprise the two small towns of Uran and Karanja, both of which owe their importance to the large manufactures of liquor and salt.

98. The President observes—

"The only octroi duties levied in this municipality are those on tobacco, liquor, mhowra flowers, and date. The last two articles are imported for manufacture of liquor at the Uran distilleries. The revenue from the octrois amounted to Rs. 4,715-13-9 (of which a sum of Rs. 3,279-4-10 was derived from mhowra flowers)."

99. *Kalyán and Panvel*.—The reports have not been submitted in the new form owing to the records of the Panvel Municipality having been recently destroyed by the secretary, who was prosecuted and punished. The accounts of the Panvel Municipality have also not been tabulated for the several years for which data is required. The reports as received are, however, appended with the remarks of the President.

KOLA'BA DISTRICT.

100. *Alibág*.—The municipality is really crippled for want of funds and the failure of the water-works will further encumber it. It would be a pity, after the expenditure of Rs. 40,000 on these water-works, not to utilize them, and the only means of doing so is by the substitution of iron piping for the earthenware ones, which have been found unsuitable. The cost is estimated at about Rs. 11,000, and unless Government assist the municipality with a loan and the Local Funds contribute an equal amount, the project must be abandoned. This is not the place to discuss the matter, but it is hoped the municipality will be able to lay before Government a properly matured scheme before long.

101. It is probable that the healthiness of the town is, as pointed out by the President, due in a great measure to the situation of the town on the sea-coast and the advantages of the sea breeze, as conservancy appears to be entirely neglected, at least so far as the cleanliness of the latrines, which are situated all around the town, is concerned. The delay in substituting revised taxation is due to the municipality not having in the first instance published the notification required by Section 21 of the Municipal Act. This has now been done, and the revised schedule of taxation has been put in force since the date of the President's report.

102. *Roha Ashtmi*.—This is a very small municipality, and, notwithstanding the limited funds at its disposal, is doing excellent work. The want of water is very severely felt in the hot weather, as nearly all the wells are dry and drinking water is procured with the greatest difficulty. At times it has been found necessary to mount a guard over the only two or three sources of supply. A water-supply project has been deferred for want of funds which, however, it is hoped, will become available in a short time.

103. *Mahád*.—The report calls for little remark. It appears that owing to the want of funds to maintain a sufficient establishment the latrines are not used. The water-supply scheme, referred to by the President, must, I am afraid, be shelved for an indefinite time, for, with the hand-to-mouth existence common to the municipalities in Kolába, there are no hopes whatever of any costly scheme being undertaken.

104. *Pen*.—There is a considerable traffic between the Deccan and the sea-coast, the carts coming down the gháts bringing tobacco, molasses, pepper, onions, &c., and taking back salt and rice. This traffic, which passes through the town along the Kampoli road, is not taxed for municipal purposes. The conservancy of the town is apparently fairly attended to, but, as the Vice-President points out, there is room for improvement. The water-supply is good and plentiful, and it would, no doubt, be a great convenience to the inhabitants to have it distributed throughout the town. The earthenware pipes used for bringing the water to the town from the reservoir appear to have proved more successful than at Alibág.

District.	Number.	Name of Municipal Town.	Population as per Census of 1872.	Gross Annual Income, 1879-80.	Gross Expenditure, 1879-80.
1	2	3	4	5	6
				Rs. a. p.	Rs. a. p.
Ahmednagar.	1	Ahmednagar City	32,841	51,056 5 5	50,587 3 3
	2	Bhingár	4,864	2,384 6 9	3,627 15 8
	3	Sangamner	9,030	6,316 9 3	7,201 11 0
		Total	46,735	59,757 5 5	61,416 13 11
Khāndesh.	4	Jalgaon	8,406	18,833 6 6	18,498 9 6
	5	Varangaon	4,018	2,386 0 9	2,010 4 6
	6	Erandol	10,356	4,354 8 0	3,680 10 3
	7	Dharangaon	11,691	4,383 6 5	5,006 3 9
	8	Amalner	6,968	2,249 3 1	3,165 12 7
	9	Párola	11,436	3,826 10 5	6,365 12 6
	10	Bhadgaon	5,474	2,093 4 0	2,735 3 3
	11	Máheji	2,151	1,183 2 3	1,167 6 3
	12	Songir	4,618	2,072 1 4	1,461 10 3
	13	Prakásha	3,590	1,549 11 9	1,623 5 2
	14	Sháháda	4,818	3,248 10 10	2,164 14 6
	15	Nandurbár	7,204	4,096 4 6	3,633 4 3
	16	Taloda	4,723	2,968 10 11	1,382 8 6
	17	Dhulia	12,489	23,582 3 3	19,118 0 10
	18	Sindkheda	4,501	1,881 3 6	1,816 5 0
	19	Betávad	3,040	1,239 6 3	1,069 9 0
	20	Shirpur	5,944	4,203 0 9	3,279 13 6
	21	Chopda	13,699	3,561 5 1	3,558 2 0
		Total	125,126	87,777 3 6	81,737 7 7
Násik.	22	Násik	22,436	41,335 11 0	36,836 4 11
	23	Trimbak	3,161	1,782 14 3	1,886 12 11
	24	Sinnar	9,153	1,379 0 3	1,586 4 4
	25	Igatpuri	4,950	2,776 5 5	1,866 2 8
	26	Yeola	17,461	11,279 2 10	10,301 8 5
	27	Málegaon	9,701	8,318 1 0	11,321 15 2
		Total	66,862	66,871 2 9	63,799 0 5
Poona.	28	Poona City	90,436	1,71,619 1 5	1,73,174 0 7
	29	Indápur	6,020	1,715 12 2	1,706 6 3
	30	Báramati	4,975	5,300 3 9	4,732 10 6
	31	Sásvad	6,416	2,393 11 11	2,624 3 4
	32	Jejuri	2,660	2,794 10 0	2,714 9 1
	33	Sirúr	5,325	4,391 4 4	4,292 7 0
	34	Talegaon, Dhamdhéra	4,428	1,245 2 3	1,241 2 1
	35	Junnar	10,298	4,655 2 0	3,682 1 3
	36	Talegaon, Dábháda	5,040	2,456 14 0	2,246 14 9
	37	Khed	6,446	1,276 6 8	964 4 4
	38	A'landi	1,624	2,619 2 6	2,614 0 11
	39	Lonávli	2,324	698 1 0	746 11 3
		Total	145,992	2,01,165 8 0	2,00,739 7 4
Sátára.	40	Karád	10,043	5,429 6 2	5,026 2 4
	41	Vita	3,826	454 11 9	554 5 6
	42	Sátára	23,903	36,135 2 10	26,913 1 5
	43	Rahimatpur	6,806	1,378 2 5	1,455 11 9
	44	Wái	11,893	5,986 7 8	6,309 7 4
	45	Málcolm Peth	2,759	12,602 2 11	14,114 6 10
	46	Islámpur	8,368	2,689 12 11	2,610 3 6
	47	Tásgaon	10,528	6,475 6 5	6,606 9 2
	48	Ashta	9,136	886 3 6	591 4 2
	49	Pusesávli	2,444	1,077 2 5	1,702 10 10
	50	Máyni	2,814	429 11 4	339 3 6
	51	Mhasvad	5,647	2,223 5 9	2,008 13 10
	52	Shingnápur	1,500	1,880 0 9	2,356 0 7
		Total	99,167	77,647 12 10	70,588 0 9

District.	Number.	Name of Municipal Town.	Population as per Census of 1872.	Gross Annual Income, 1879-80.	Gross Expenditure, 1879-80.
1	2	3	4	5	6
Sholápur.	53	Sholápur City	53,403	Rs. 2,78,220 a. 6 p. 0	Rs. 1,14,201 a. 15 p. 9
	54	Bársi	15,140	15,971 a. 0 p. 9	12,456 a. 1 p. 3
	55	Karmála	3,549	3,450 a. 8 p. 6	3,826 a. 9 p. 4
	56	Pandharpur	16,275	47,290 a. 15 p. 10	40,740 a. 3 p. 7
	57	Sángola	4,946	1,475 a. 12 p. 11	1,240 a. 6 p. 10
		Total	93,313	3,46,408 a. 12 p. 0	1,72,495 a. 4 p. 9
		Grand Total	577,195	8,39,557 a. 12 p. 6	6,50,776 a. 2 p. 9

5. Omitting the numbers pertaining to the three abolished municipalities of Mádha, Aklúj and Náteputa, the following is the constitution of the Committees of the several municipalities in the Division as compared with last year:—

Year.	Total Number of Members.	Europeans.	Natives.	Officials.	Non-Officials.
1878-79	820	146	674	297	523
1879-80	826	140	686	299	527
More	6	...	12	2	4
Less	...	6	...	...	...

The total number of Commissioners was thus 826 against 820 in the previous year. In the number of Europeans serving as Commissioners there is a decrease of six, but in the number of Native Commissioners there is an increase of 12. 229 of the total number are official and 527 non-official Commissioners, the latter being about 2 to 1 of the former. Except in the large city and town municipalities which are fairly sprinkled with men of intelligence who take an active interest in municipal affairs, the direction in the matter of all municipal improvement and progress depends chiefly upon the few official members comprising the municipal body of Commissioners. Where, however, special interest is taken by the Vice-President, the state of municipal management is found to be generally progressive. Owing however to the small incomes of a very large number of the Municipal Corporations there is little scope for ambitious undertakings, which are therefore few and far between. The time has not yet arrived for giving an elective franchise to any of the municipalities in the Division. This matter was, as regards Poona, the largest city municipality in the Division, recently discussed on an application which, though professedly coming from the inhabitants of the city, was really that of a particular section only, and the application was after due consideration negatived by Government.

6. I was in hopes of being able to furnish a statement showing the date of the establishment of each of the existing municipalities in this Division with their incomes and expenditure, but regret that I am unable, owing to the information not being furnished for the Khándesh District, to include that district in the following table which, while it shows the year in which each municipality of the other districts of the Division was established, gives also the gross income and gross expenditure of each municipality from the date of its establishment under certain main heads. According to this statement, it will be seen that of the city municipalities that of Sholápur has been in existence from the year 1853, while the city municipality of Ahmednagar was established in 1855, and that of Poona in the year 1856. A few of the town municipalities in the Sátára District, and among them Sátára itself, date their existence from 1853, while the last established municipality is that of Lonávli in the Poona District, which dates from the year 1877.

GROSS EXPENDITURE FROM DATE OF ESTABLISHMENT.

GROSS INCOME FROM DATE OF ESTABLISHMENT.

NAME OF MUNICIPAL TOWN.	Date of Establishment.	GROSS INCOME FROM DATE OF ESTABLISHMENT.			GROSS EXPENDITURE FROM DATE OF ESTABLISHMENT.							
		Direct Taxation.	Indirect Taxation.	Miscellaneous.	Total.	Establishment and Contingencies.	Sanitary Establishment.	Public Works (General).	Repairs	Education.	Miscellaneous.	Total.
1. AHMEDNAGAR.	1. Ahmednagar City ..	..	..	..	2,51,607	2,18,332	59,522	5,89,761	67,007	1,41,210	19,740	50,394
	2. Bhandar ..	..	..	..	3,492	1,111	5,443	39,044	6,710	4,471	2,102	4,439
	3. Sangamner ..	..	..	..	19,701	17,033	2,982	39,716	8,484	5,322	5,101	1,152
2. NAGPUR.	Total ..	..	..	..	3,04,738	2,95,476	6,48,521	1,08,247	82,301	23,001	26,367	1,51,003
	4. Nasik ..	..	..	..	1,864	..	2,09,015	2,00,342	66,552	67,625	1,29,322	13,508
	5. Trimbak ..	..	..	..	1,865	..	16,857	..	1,841	5,604	2,992	215
3. MELGHET.	6. Simar ..	..	..	..	1,860	..	20,658	..	5,942	5,932	5,988	940
	7. Ipsapur ..	..	..	..	1,868	..	17,413	..	2,101	4,584	2,050	2,412
	8. Yeola ..	..	..	..	1,868	..	76,974	..	3,636	16,346	21,034	7,068
4. NAGPUR.	9. Malegaon ..	..	..	..	1,863	..	51,038	..	11,824	89,416	13,417	14,934
	Total ..	..	..	..	..	..	..	3,91,978	2,47,654	77,397	7,17,029	1,10,970
	Total ..	..	..	..	..	..	..	..	..	1,73,649	39,077	3,10,715
5. MELGHET.	10. Poona City ..	..	..	..	1,866	..	3,79,923	13,63,539	2,05,620	19,79,042	2,59,768	3,27,114
	11. Indapur ..	..	..	..	1,865	..	1,251	98,744	14,652	44,647	8,868	3,025
	12. Baramati ..	..	..	..	1,860	..	..	45,686	49,630	10,038	6,743	4,978
6. NAGPUR.	13. Satara ..	..	..	..	1,869	..	..	307	16,319	7,458	3,433	1,932
	14. Shirur ..	..	..	..	1,868	..	..	16,319	742	4,814	1,196	2,966
	15. Sirur ..	..	..	..	1,868	..	..	12,815	22,707	4,423	1,461	10,316
7. NAGPUR.	16. Talegaon, Dhondhara ..	..	..	..	1,861	..	7,880	5,501	4,640	10,162	6,311	6,435
	17. Junnar ..	..	..	..	1,861	..	22,21	68,412	2,148	13,959	2,933	1,264
	18. Talegaon, Dabhada ..	..	..	..	1,860	..	738	22,417	907	24,112	14,635	3,774
8. NAGPUR.	19. Khed ..	..	..	..	1,863	..	12,691	..	449	13,050	1,910	2,973
	20. Alandi ..	..	..	..	1,867	..	34,312	..	650	34,892	9,866	4,592
	21. Lonavala ..	..	..	..	1,877	..	1,827	..	202	2,029	980	720
9. NAGPUR.	Total ..	..	..	..	..	..	..	16,40,380	16,41,388	2,39,213	28,31,541	3,24,926
	Total ..	..	..	..	..	..	..	..	..	..	..	3,79,156
	Total ..	..	..	..	..	..	..	..	..	..	..	1,61,903
10. NAGPUR.	Total ..	..	..	..	..	..	..	..	..	..	..	2,89,448
	Total ..	..	..	..	..	..	..	..	..	..	..	4,60,193
	Total ..	..	..	..	..	..	..	..	..	..	..	16,786
11. NAGPUR.	Total ..	..	..	..	..	..	..	..	..	..	..	6,50,589
	Total ..	..	..	..	..	..	..	..	..	..	..	22,82,001
	Total ..	..	..	..	..	..	..	..	..	..	..	..
12. NAGPUR.	22. Karad ..	..	..	..	1,865	..	6,179	86,633	11,019	1,03,961	14,656	11,467
	23. Vita ..	..	..	..	1,864	..	..	13,729	14,915	2,013	2,032	1,903
	24. Satara ..	..	..	..	1,863	..	98,114	3,71,420	56,729	53,432	93,367	1,186,998
13. NAGPUR.	25. Rahimatpur ..	..	..	..	1,863	..	..	35,133	834	3,174	4,912	5,182
	26. W4.	..	..	..	1,865	..	10,401	93,026	8,011	1,11,438	12,018	38,270
	27. Matoli Petli ..	..	..	..	1,867	..	..	..	..	..	21,431	20,670
14. NAGPUR.	28. Islampur ..	..	..	..	1,863	..	..	61,844	11,335	6,715	4,133	12,092
	29. Tisgaon ..	..	..	..	1,867	..	..	34,972	6,967	41,829	6,124	3,666
	30. Ashta ..	..	..	..	1,863	..	..	18,510	5,140	26,650	8,836	3,183
15. NAGPUR.	31. Pusalki ..	..	..	..	1,864	..	20,281	1,896	5,143	36,320	5,077	8,035
	32. Mistry ..	..	..	..	1,864	..	13,481	..	3034	13,545	2,072	1,411
	33. Mahasavd ..	..	..	..	1,867	..	38,987	40,231	2,254	4,694	3,064	8,339
16. NAGPUR.	34. Shingnapur ..	..	..	..	1,867	..	46,570	..	111	48,395	5,828	2,625
	Total ..	..	..	..	..	..	..	2,41,988	7,06,454	1,82,663	11,31,100	1,23,300
	Total ..	..	..	..	..	..	..	..	..	..	..	1,72,672
17. NAGPUR.	Total ..	..	..	..	..	..	..	..	..	..	..	3,84,714
	Total ..	..	..	..	..	..	..	..	..	..	..	1,45,684
	Total ..	..	..	..	..	..	..	..	..	..	..	12,188
18. NAGPUR.	35. Sholapur City ..	..	..	..	1,863	..	11,162	9,39,970	4,2,341	13,65,473	99,384	1,86,566
	36. Bhor ..	..	..	..	1,865	..	..	2,27,300	12,013	2,39,313	46,672	23,403
	37. Karanja ..	..	..	..	1,867	..	9,458	15,638	1,273	4,58,508	11,496	9,564
19. NAGPUR.	38. Pandharpur ..	..	..	..	1,865	..	..	7,47,396	1,42,806	8,85,828	16,526	5,705
	39. Sangola ..	..	..	..	1,865	..	..	30,684	31	30,975	5,531	1,647
	Total ..	..	..	..	..	..	..	36,258	19,49,838	5,80,227	1,23,300	1,72,672
20. NAGPUR.	Total ..	..	..	..	..	..	..	11,88,247	47,79,802	11,88,247	8,17,386	3,17,059
	GRAND TOTAL ..	..	..	..	..	..	..	14,27,005	..	..	49,343	1,10,621
	GRAND TOTAL ..	..	..	..	..	..	..	..	..	..	..	11,79,256
21. NAGPUR.	Total ..	..	..	..	..	..	..	..	..	..	..	69,49,166
	Total ..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..	..	..	..

10

7. A glance at the above statement will show that generally speaking indirect taxation has found greater favour among the Municipal Bodies than direct taxation. The chief source of indirect taxation is octroi, which, though beset by numerous difficulties in the way of its fair distribution among the tax-payers, is generally preferred to taxes directly leviable on house and other property. The Government of India are desirous of regulating the levy of octroi so as it shall be the least burdensome to the people and interfere as little as possible with the general trade of the country. To effect this object close attention is invariably paid to the mode of levying this tax with the view of regulating its levy so as to prevent its becoming, what it should not be, a transit duty; but there are, no doubt, as recently pointed out by the Government of India, instances in which further revision is still necessary, and I hope to take an early opportunity of bringing the subject under careful consideration with a view to rectifying any palpable errors that may have hitherto escaped attention.

8. At the same time it will be seen that direct taxation forms the chief source of income in a few of the municipalities appearing in the above statement. Taking each district separately, the following is the proportion in which the incomes from date of establishment have been derived by the municipalities in each district. I am unable to give similar information for the entire Division owing to the omission of the municipalities in Khándesh from the statement:—

Districts.	Number of Municipalities.	Proportion of Income derived from		
		Direct Taxation.	Indirect Taxation.	Miscellaneous Items.
Ahmednagar	3	47·	38·	17·
Násik	6	55·	35·	11·
Poona	12	19·	70·	10·
Sátara including Málcolm Peth	12	21·	62·	16·
Sholápur	5	1·	76·	22·

9. For the same districts the gross expenditure from date of establishment under the main heads has been in the following proportions:—

Main Heads.	Ahmed-nagar.	Násik.	Poona.	Sátara.	Sholápur.
Establishment and Contingencies	13·	16·	14·	12·	9·
Sanitary Establishment	36·	25·	17·	17·	14·
Public Works (Sanitary)	4·	6·	7·	17·	7·
Public Works (General)	23·	45·	13·	38·	35·
Repairs	12·	7·	20·	14·	13·
Education	3·	2·	...	1·	2·
Miscellaneous	8·	...	29·	...	20·

10. It will be observed from the foregoing table that between 9 and 16 per cent. of the incomes have been expended upon Establishment and Contingencies; that between 14 and 36 per cent. on Sanitary Establishments; that between 13 and 45 per cent. on Public Works (General); that except in Sátara the expenditure on Public Works (Sanitary) has been comparatively trifling, while the expenditure on Education is almost inappreciable, the Poona District contributing nothing under this head. Road repairs seem to have had pretty fair attention.

11. From the following table will be seen the income of each municipality in the Division for the year 1879-80, under the three heads, "Indirect Taxation," "Direct Taxation" and "Miscellaneous," as also the incidence per head of population under these three heads, the population being shown according to

the Census of 1872. According to this return the total income from taxation of the municipalities in the Division for the year, amounting to Rs. 5,44,413, is divisible as follows:—

Indirect Taxation	...	...	...	Rs. 3,19,454
Direct Taxation	...	...	...	1,98,840
Miscellaneous	...	...	...	26,119

the incidence per head amounting in the case of Indirect Taxation to 8 annas 10 pies, in that of Direct Taxation to 5 annas 7 pies, and in the case of Miscellaneous items to 8 pies per head, or a total under the three heads of 15 annas only.

Income for 1879-80.

District.	No.	Name of Municipal Towns and Cities.	Population as per Census of 1872.	INCOME FOR THE YEAR 1879-80.				INCIDENCE PER HEAD OF MUNICIPAL TAXATION.			
				Indirect Taxation.	Direct Taxation.	Miscellaneous.	Total.	Indirect.	Direct.	Miscellaneous.	Total.
Ahmednagar.	1	Ahmednagar City	32,841	24,638	6,147	..	30,735	0 12 0	0 2 11	..	0 14 11
	2	Bhingar	4,864	..	526	1,108	1,724	..	0 1 8	0 3 10	0 5 6
	3	Sangumner	9,030	3,805	2,316	..	6,011	0 6 6	0 4 1	..	0 10 7
		Total	46,735	28,333	8,989	1,108	38,520	0 9 8	0 3 0	0 0 4	0 13 0
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	4	Jalgaon	8,406	2,626	10,336	4,728	17,690	0 4 11	1 3 8	0 8 11	2 1 6
	5	Varangaon	4,018	123	2,003	..	2,126	0 0 5	0 7 11	..	0 8 4
	6	Erandal	10,356	275	3,656	..	3,931	0 0 5	0 5 7	..	0 6 0
	7	Dharangaon	11,691	250	3,146	..	3,396	0 0 4	0 4 3	..	0 4 7
	8	Amalner	6,968	200	1,480	..	1,660	0 0 5	0 3 4	..	0 3 9
Khedodeh.	9	Purolia	11,436	450	2,382	..	2,832	0 0 7	0 3 2	..	0 3 10
	10	Bhadgaon	5,474	98	1,295	..	1,363	0 0 3	0 3 8	..	0 3 11
	11	Maneji	2,151	..	1,150	..	1,150	..	0 8 6	..	0 8 6
	12	Songir	4,518	80	1,839	6	1,925	0 0 3	0 6 4	..	0 6 7
	13	Prakasha	3,590	405	917	..	1,922	0 1 9	0 4 1	..	0 5 10
	14	Shahada	4,818	1,496	1,448	..	2,944	0 4 11	0 4 9	..	0 9 3
	15	Nandurbar	7,204	2,257	1,083	..	3,940	0 5 0	0 3 8	..	0 8 8
	16	Taloda	4,723	1,443	1,085	17	2,515	0 4 10	0 3 3	..	0 8 6
	17	Dhuita	12,489	16,097	5,053	..	21,150	1 4 7	0 6 5	..	1 11 0
	18	Sindkheda	4,501	..	1,541	..	1,541	..	0 5 5	..	0 5 5
Nasik.	19	Betavad	3,040	164	830	..	994	0 0 10	0 4 5	..	0 5 3
	20	Shirpur	5,944	1,067	2,479	..	3,546	0 2 10	0 6 8	..	0 9 6
	21	Chopda	13,699	751	2,363	..	3,114	0 0 10	0 2 9	..	0 3 7
		Total	125,126	27,782	44,636	4,751	77,169	0 3 6	0 5 8	0 0 7	0 9 9
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	22	Nasik	22,436	12,706	14,425	8,212	36,344	0 9 9	0 10 3	0 5 10	1 9 10
	23	Trimbak	3,161	..	1,554	..	1,554	..	0 7 10	..	0 7 10
	24	Sunar	9,153	..	1,235	..	1,235	..	0 2 1	..	0 2 1
	25	Igatpuri	4,950	..	1,952	..	1,952	..	0 6 3	..	0 6 3
	26	Yeola	17,461	3,871	6,789	647	10,807	0 3 1	0 6 2	0 0 7	0 0 10
	27	Malegaon	9,701	3,752	3,363	405	7,520	0 6 2	0 5 6	0 0 8	0 12 4
		Total	66,862	20,829	29,318	9,265	59,412	0 4 11	0 7 0	0 2 2	0 14 1
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Poona.	28	Poona City	90,436	97,213	55,700	1,323	1,54,236	1 1 2	0 9 10	0 0 2	1 11 2
	29	Indapur	6,020	923	724	..	1,047	0 2 5	0 1 11	..	0 4 4
	30	Baramati	4,975	2,679	2,546	..	5,225	0 8 7	0 8 2	..	1 0 9
	31	Susvad	6,416	2,301	..	..	2,301	0 5 8	..	..	0 5 8
	32	Jejur	2,060	552	59	1,952	2,563	0 3 3	0 0 4	0 11 8	0 15 3
	33	Sirur	5,325	2,452	1,696	..	4,147	0 7 4	0 5 1	..	0 12 5
	34	Talegaon, Dhamdhara	4,128	491	651	..	1,142	0 1 9	0 2 4	..	0 4 1
	35	Junnar	10,298	4,468	..	..	4,463	0 6 11	..	..	0 6 11
	36	Talegaon, Dabhada	5,040	2,245	88	..	2,838	0 7 1	0 0 3	..	0 7 4
	37	Khed	6,446	..	1,251	..	1,251	..	0 3 1	..	0 3 1
Sikar.	38	Alandi	1,024	..	2,410	..	2,410	..	1 7 8	..	1 7 8
	39	Lonavli	2,324	..	630	..	630	..	0 4 4	..	0 4 4
		Total	145,992	1,13,319	65,754	3,275	1,82,348	0 12 5	0 7 2	0 0 4	1 3 11
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	40	Karad	10,048	2,786	1,384	555	4,725	0 4 5	0 2 2	0 0 11	0 7 6
	41	Vita	8,826	286	..	152	438	0 1 2	..	0 0 7	0 1 9
	42	Satara	23,903	23,852	8,662	80	32,594	0 15 11	0 5 9	..	1 5 8
	43	Rahimatpur	6,306	945	65	343	1,353	0 2 4	0 0 1	0 0 10	0 3 3
	44	Wai	11,893	3,394	59	1,649	5,102	0 4 6	..	0 2 2	0 6 8
Sholapur.	45	Malcolm Peth	2,759	480	1,565	190	2,235	0 2 9	0 9 0	0 1 0	0 12 10
	46	Islampur	8,368	1,692	157	69	1,918	0 3 3	0 0 3	0 0 1	0 3 7
	47	Tasgaon	10,528	2,370	..	345	2,615	0 3 5	..	0 0 6	0 3 11
	48	Ashta	9,136	685	80	88	853	0 1 2	0 0 1	0 0 1	0 1 4
	49	Pusesavli	2,444	902	..	71	973	0 5 10	..	..	0 6 3
	50	Máyni	2,814	342	5	43	390	0 1 11	..	0 0 2	0 2 1
	51	Mhasavad	5,647	1,710	..	487	2,197	0 4 10	..	0 1 4	0 6 2
	52	Shingnapur	1,500	217	..	1,634	1,851	0 2 3	..	1 1 5	1 3 8
		Total	99,167	39,561	11,977	5,706	57,244	0 6 4	0 1 11	0 0 11	0 9 2
				Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Sholapur.	53	Sholapur City	53,403	56,588	11,701	..	68,289	1 0 11	0 3 6	..	1 4 5
	54	Barsi Town	15,140	14,588	..	..	14,588	0 15 4	..	..	0 15 4
	55	Karmal	3,549	2,364	654	..	3,218	0 10 2	0 4 3	..	0 14 5
	56	Pandharpur	16,275	18,687	27,117	1,576	42,330	0 18 4	1 10 7	0 1 6	2 9 5
	57	Sangola	4,946	517	480	348	1,345	0 1 8	0 1 6	0 1 1	0 4 3
		Total	93,813	87,544	40,252	1,924	1,29,720	0 15 0	0 6 10	0 0 3	1 6 1
		GRAND TOTAL	5,77,195	3,17,368	2,00,926	28,119	5,44,413	0 8 10	0 5 7	0 0 8	0 15 1

12. Looking at each district, it will be observed that the total of Rs. 5,44,413 is made up as follows :—

Districts.	Indirect Taxation.	Direct Taxation,		Miscellaneous.
		Rs.	Rs.	
Ahmednagar	28,333	8,989	1,198	
Khāndesh	27,782	44,636	4,751	
Násik	20,829	29,318	9,265	
Poona	1,13,319	65,754	3,275	
Sátára	39,561	11,977	5,706	
Sholápur	87,544	40,252	1,924	

and that the incidence per head of population amounts in each district as follows :—

Districts.	INCIDENCE PER HEAD OF POPULATION.					
	Indirect Taxation.	Direct Taxation.		Miscellaneous.		
Rs.	a.	p.	Rs.	a.	p.	Rs.
Ahmednagar	0 9 8	0 3 0	0 0 4			
Khāndesh	0 3 6	0 5 8	0 0 7			
Násik	0 4 11	0 7 0	0 2 2			
Poona	0 12 5	0 7 2	0 0 4			
Sátára	0 6 4	0 1 11	0 0 11			
Sholápur	0 15 0	0 6 10	0 0 3			

13. The subjoined table shows the gross receipts of the several municipalities under the different main heads for the year in comparison with the same for the year preceding :—

Heads,	Receipts.									
	1878-79.	1879-80.	More.	Less.						
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
Octroi	2,87,630	13	6	3,17,366	10	9	29,735	13	3	
Tax on houses and lands	90,382	3	11	95,862	4	10	5,480	0	11	
Receipts from licenses on trades	8,784	9	8	1,584	6	0	.....	7,200	3	8
Wheel-tax or other form of receipt from carriages and other vehicles (excluding tolls)	5,151	1	6	6,247	0	3	1,095	14	9	.....
Tax on animals	9,975	6	2	11,091	15	1	1,116	8	11	.....
Tolls	6,801	12	6	7,433	5	6	631	9	0	.....
Unclassed taxes	69,607	10	10	1,04,823	15	4	35,216	4	6	.....
Rent of houses, gardens, markets, &c.	15,618	12	3	14,948	5	7	.....	670	6	8
Fines	7,988	2	5	8,897	8	11	909	6	6	.....
Miscellaneous	1,13,140	9	5	2,46,461	6	0	1,33,320	12	7	.....
Payments for municipal services rendered to individuals	11,075	0	1	9,421	8	9	.....	1,653	7	4
Grant-in-aid from Provincial or Local Funds	12,680	2	4	15,419	5	6	2,739	3	2	.....
	6,38,836	4	7	8,39,557	12	6	2,10,245	9	7	9,524 1 8
Deduct	9,524	1	8							
Net Increase	2,00,721	7	11							

14. It will be seen that the total gross income of the municipalities in the Division amounts to Rs. 8,39,557-12-6, which, as compared with that for the year 1878-79, shows an increase of Rs. 2,00,721-7-11, or 23.90 per cent. For correct comparison, however, the income of last year of the three municipalities of Mâdha, Aklúj and Nâteputa, abolished during the year, must be deducted from the total for 1878-79, which will then leave the actual increase in the income of the year under report at Rs. 2,03,839-0-3, or 24.28 per cent.

15. The largest increase in the year's receipts is under the head "Miscellaneous." This item includes the large loan of Rs. 1,93,894 taken up by the Sholápur Municipality during the year and is not a recurring item of receipt. In unclassed taxes the increase amounts to Rs. 35,216-4-6. The octroi collections have increased by Rs. 29,735-13-3; but if the cost of the collecting establishment for both years is deducted, the net increase amounts to Rs. 28,162-3-1 only. In taxes on houses and lands, there is an increase of Rs. 5,480-0-11; while in the other remaining items the increases are of comparatively small amount. There is a somewhat large decrease in receipts from licenses on trades, which is chiefly due to the abolition of the tax on professions in the town of Bhingâr mentioned in para. 19 of my report for last year.

16. The total expenditure of the year amounted to Rs. 6,50,776, and may be classified as follows:—

Establishment and Contingencies. Rs. 1,06,766 or 16.40 per cent.

Sanitary Establishments	... „	1,58,317 or 24.33	"
Public Works (Sanitary)	... „	56,458 or 8.67	"
Public Works (General)	... „	1,36,283 or 20.94	"
Repairs ...	... „	51,291 or 7.88	"
Education	... „	17,743 or 2.72	"
Miscellaneous	... „	1,23,918 or 19.06	"

The details for each municipality are given in the table subjoined:—

Expenditure for 1879-80.

District.	No.	Name of Municipal Town.	Popula- tion.	EXPENDITURE IN 1879-80.								
				Establish- ment and Contingencies.	Sanitary Establish- ment	Public Works (Sanitary.)	Public Works (General)	Repairs.	Edua- tion.	Micellane- ous.	Total.	
Ahmed- nagar.	1	Ahmednagar City	..	32,641	5,455	12,830	2,354	11,571	8,191	1,495	8,891	50,587
	2	Ehingâr ..	4,864	670	1,576	823	301	801	36	222	222	3,625
	3	Sangamner ..	9,030	1,420	501	1,688	1,993	579	258	763	763	7,203
		Total ..	46,735	7,545	14,407	4,042	14,687	9,071	1,789	9,876	9,876	61,417
Khândesh.	4	Jalgaon ..	8,496	2,339	1,905	1,151	3,022	1,393	299	8,390	8,390	18,409
	5	Varangaon ..	4,018	327	288	..	..	74	24	1,297	1,297	2,010
	6	Erandol ..	10,356	429	1,770	475	..	424	441	142	142	3,681
	7	Dharangaon ..	11,691	600	1,434	49	1,319	621	398	585	585	5,006
	8	Amalner ..	6,988	359	520	64	1,634	189	205	195	195	3,166
	9	Pârola ..	11,426	541	1,455	784	2,752	423	242	164	164	6,366
	10	Bhadgaon ..	5,474	276	613	1,080	40	325	200	201	201	2,735
	11	Mâdejî ..	2,151	340	208	251	..	102	..	266	266	1,167
	12	Songâr ..	4,618	288	396	45	..	273	..	460	460	1,462
	13	Prakâsha ..	3,590	262	609	556	..	22	34	140	140	1,023
	14	Shâhâda ..	4,818	525	848	..	..	351	39	402	402	2,165
	15	Nandurbâr ..	7,204	865	1,354	300	309	229	35	531	531	3,633
	16	Taloda ..	4,723	529	536	..	..	17	68	238	238	1,383
	17	Dhulia ..	12,489	2,273	5,797	4,175	2,316	1,146	2,453	958	958	19,118
	18	Sindkheda ..	4,501	258	347	202	691	224	..	92	92	1,816
	19	Betâvad ..	3,040	228	297	16	417	66	..	47	47	1,070
	20	Shirpur ..	5,944	527	980	483	804	289	..	197	197	3,280
	21	Chepda ..	13,699	840	912	751	515	256	..	284	284	3,553
		Total ..	125,126	11,807	20,269	10,381	13,820	6,439	4,483	14,589	14,589	81,738
Nâsik.	22	Nâsik ..	22,436	8,622	3,414	709	22,966	330	795	..	..	36,836
	23	Trimbak ..	3,161	694	347	3	71	772	..	..	..	1,887
	24	Sinnar ..	9,153	385	264	305	474	131	45	32	32	1,586
	25	Iratpuri ..	4,950	502	722	186	142	125	..	189	189	1,866
	26	Yeola ..	17,461	1,422	2,838	567	414	..	93	4,963	4,963	10,302
	27	Mâlegaon ..	9,701	1,829	8,363	1,358	3,359	..	189	1,224	1,224	11,322
		Total ..	66,862	13,404	10,953	3,123	27,426	1,358	1,127	6,408	6,408	63,799
Poona.	28	Poona City ..	90,436	30,712	55,589	11,286	41,215	26,644	980	6,788	6,788	1,73,174
	29	Indâpur ..	6,020	514	230	312	640	10	..	..	..	1,706
	30	Bârâmati ..	4,975	1,504	810	849	1,221	304	45	..	..	4,733
	31	Sâswad ..	6,416	744	483	652	178	555	12	..	..	2,624
	32	Jejuri ..	2,680	288	9	1,314	..	717	387	..	..	2,715
	33	Sîrur ..	5,825	917	850	580	586	1,187	223	..	..	4,292
	34	Talegaon, Dhamdhera ..	4,428	356	218	330	209	69	59	..	..	1,241
	35	Junar ..	10,298	1,818	668	500	307	389	..	..	..	3,682
	36	Talegaon, Dabhâda ..	5,040	732	578	189	328	234	201	..	..	2,247
	37	Khed ..	6,446	387	254	228	24	121	..	..	..	964
	38	Alâudi ..	1,624	1,074	462	50	978	20	80	..	..	2,614
	39	Lonavâl ..	2,824	181	140	..	365	..	..	61	61	747
		Total ..	145,992	39,167	60,241	16,250	46,046	30,250	1,936	6,849	6,849	2,00,739

Expenditure for 1879-80—continued.

District.	No.	Name of Municipal Town.	Popula- tion.	EXPENDITURE FOR 1879-80.							Total.
				Establish- ment and Conting- encies.	Sanitary Establish- ment.	Public Works (Sanitary.)	Public Works (General.)	Repairs.	Education	Miscel- laneous.	
Sufára.	40	Karid	10,043	1,352	616	804	1,042	..	180	1,032	5,026
	41	Vita	3,826	182	67	6	52	..	32	297	554
	42	Sátara	23,903	5,468	9,119	2,526	3,894	..	..	5,874	26,913
	43	Rahimatpur	6,306	538	240	..	536	..	..	142	1,456
	44	Wái..	11,893	1,454	1,903	1,496	395	..	360	702	6,310
	45	Malcolm Peth	2,759	3,816	824	1,576	3,062	2,313	110	1,813	14,114
	46	Islámpur	8,368	449	209	1,010	199	..	90	655	2,610
	47	Tásqaon	10,528	1,020	524	1,054	3,121	..	168	720	6,607
	48	Ashta	9,136	204	234	..	102	..	..	51	591
	49	Pusesávli	2,444	340	175	315	796	..	..	77	1,703
	50	Máyni	2,814	180	58	..	75	..	..	26	339
	51	Mhasavd	5,647	348	146	500	823	..	..	192	2,009
	52	Shingnápur..	1,500	429	119	21	1,485	..	..	302	2,356
		Total	99,167	15,730	14,234	9,308	16,182	2,313	940	11,881	70,588
Sholápur.	53	Sholápur City	53,403	8,484	25,418	5,317	8,137	..	1,420	65,426	1,14,302
	54	Búrsi..	15,140	3,873	2,378	2,178	1,810	1,362	875	..	12,486
	55	Karmála	3,549	1,184	1,466	..	674	498	5	..	3,827
	56	Pandharpur	16,275	5,364	8,784	5,718	6,982	..	5,218	8,679	40,740
	57	Sángola	4,946	203	167	146	509	..	210	..	1,240
		Total	93,313	19,113	38,218	13,354	18,122	1,860	7,518	74,315	1,72,495
		GRAND TOTAL	577,195	1,06,766	1,58,317	56,458	1,36,283	51,291	17,743	1,23,918	6,50,776

17. It will be observed that the expenditure on Sanitary Establishments gives the largest percentage and that Public Works (General) shows the next largest, being in the case of the former 24.33 per cent. and in the latter 20.94 per cent. Establishments and Contingencies have cost 16.40 per cent., which is comparatively a large expenditure on this account. Public Works (Sanitary) give a percentage expenditure of 8.67 per cent., Education 2.72 per cent., Repairs 7.88 per cent., and Miscellaneous 19.06 per cent. I may here note that, in the course of my last year's tour, I found that at Sholápur the municipality was contributing to the maintenance of a Gujaráthi school, a language entirely foreign to the district. The impropriety of such expenditure has been brought to the notice of the Collector and President.

18. I subjoin a table showing the municipalities in which octroi is levied, with the revenue derived from this source in the year under report contrasted with that obtained in the preceding year. This table also gives the cost of collection for both years and the percentage it bears to the revenue obtained :—

District.	No.	Name of Municipality.	Amount of Octroi Revenue.		Cost of Collection.		Percentage.		REMARKS.
			1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.	
Ahmed- nagar.	1	Ahmednagar	20,375	24,638	1,568	1,929	7.69	7.82	
	2	Sangamner..	2,523	3,695	435	594	17.24	16.10	
		Total	22,898	28,333	2,003	2,523	8.31	8.90	
	3	Jalgaon	4,669	2,626	1,254	1,356	26.85	51.63	
	4	Varangaon	..	123	..	..	..	..
	5	Erandal	..	275	..	..	..	..
	6	Dharangaon	..	250	..	..	..	..
	7	Amáhner	..	200	..	..	..	..
	8	Párola	..	450	..	..	..	..
	9	Bhadgaon	..	98	..	..	..	..
	10	Sóngir	..	80	..	..	..	..
	11	Prákasha	346	405	..	..	..	..
Khándesh.	12	Sháháda	1,389	1,496	221	250	15.91	18.71	
	13	Nandurbár	2,270	2,237	484	457	21.32	20.24	
	14	Toloda	1,282	1,443	153	160	12.12	11.08	
	15	Dhulia	12,698	16,087	1,090	1,126	8.58	6.99	
	16	Sindkheda	..	..	..	..	..	..
	17	Betávad	380	164	..(a)	..	..	..
	18	Shirpur	1,194	1,067	176	192	14.74	17.99	
	19	Chopda	742	751	200	312	26.95	41.54	
		Total	24,898	27,782	8,578	8,853	14.87	13.86	
									There is no separate establishment for collection of octroi in these municipalities.
Náik.	20	Násik	13,753	13,706	4,169	4,388	30.31	32.01	
	21	Yeola	3,376	3,371	794	..(b)	23.51	..	
	22	Málegaon	3,978	3,752	1,203	1,183	30.24	31.52	
		Total	21,107	20,829	6,166	5,571	29.21	26.74	(a) No separate establishment is apparently maintained.
									(b) The cost of collection is not shown in the statement furnished by the Collector.

District	No	Name of Municipality	Amount of Octroi Revenue		Cost of Collection		Percentage		REMARKS.
			1878-79	1879 80.	1878 79	1879 80.	1878 79	1879 80.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Poona.	23	Poona City	98,711	97,213	6,191	6,377	6.27	6.55	
	24	Indapur	1,011	9.3	2.1	2.2	22.73	27.50	
	25	Baramati	2,600	2,670	759	811	30.28	33.26	
	26	Sisvad	1,741	2,301	319	415	18.2	19.13	
	27	Jejuri	196	552	241	240	19.19	55.75	
	28	Sutri	2,35	2,452	400	526	1.18	21.45	
	29	Talegaon, Dhamdhera ..	526	101		1.0		26.47	
	30	Junnu	1.9	4,160	772	876	16.59	19.62	
	31	Talegaon, Dabhada ..	2.1	2,215	409	460	21.52	20.14	
		Total ..	1,11,982	11,119	9,415	10,217	8.21	9.04	
Sátára.	32	Kuid	3,73	2,746	994	891	26.16	31.98	
	33	Viti	288	286	(a)				
	34	Sutri	16,016	21,512	2,231	1,684	13.70	11.25	
		Baramati	1,211	915	2.6	2.8	21.13	30.47	
	36	Wai	3,117	3,394	607	915	20.60	26.18	
	37	Malcolm Peth	443	150	1.0	209	31.99	43.54	
	38	Islamnápur	1,760	1,612	1.2	164	9.20	9.69	
	39	Tásgaon	2,61	2,70	523	729	20.09	31.11	
	40	Ashtra	137	683	(b)				
	41	Phaswali	1,170	302	131	151	11.10	17.07	
Sholapur.	42	Málegaon	112	342		78		22.50	
	43	Mhaisur	1,73	1,710	111	145	9.93	9.55	
	44	Shingnápur	221	217	(3)	72	2.13	33.18	
		Total ..	3,809	9,561	3,471	6,13	16.15	16.00	
		GRAND TOTAL	2,85,73	17,08	3,873	38,04	12.55	11.99	

19. Compared with 1878-79 it will be seen that the total cost of the collecting establishment for the year is slightly less, being 11.99 per cent. in 1879-80 against 12.65 per cent. in 1878-79. Looking at each district the percentage cost is found to be as follows:—

	1878 79.	1879 80.
Ahmednagar	8.31	8.90
Khándesh	11.57	13.86
Násik	29.21	26.71
Poona	8.21	9.04
Satara	16.18	16.
Sholapur	12.55	10.88

There is thus a slight improvement visible in every district of the Division except Ahmednagar and Poona, where however the increase is trifling.

20. In individual municipalities, however, the cost of collection still remains at a high figure and notably among these are the municipalities of Jejuri in the Poona District, Jalgaon and Chopda in the Khándesh District, and Málcolm Peth in the Sátára District. There are several others also in which the cost exceeds 25 per cent. of the collections, viz., Násik and Málegaon in the Násik District; Bárámáti, Indápur and Talegaon Dhamdhera, in the Poona District; and Shingnápur, Tásgaon, Karád, Rahimatpur and Wái in the Sátára District. The question of a reduction in these collecting establishments with reference to the remarks in para. 6 of Government Resolution No. 1556, dated 1st June 1880, is under consideration.

21. The number of octroi-levying municipalities in the Division is 49, and taking the Government standard of average consumption or expenditure per head of the population, as shown in para. 7 of the Resolution of the Government of India, dated 9th November 1880, I find that in the following municipalities of the Division that standard is exceeded by more than twice the maximum in the following instances:—

CLASS I.					
Grains.	(Government standard 7 maunds per head).				
	Maunds.				
Dhulia	31
Talegaon, Dhamdhera	120

Coarse Sugar

(Government standard 15 seers per head).

						Seers
Dhulia	...	...	...	...	...	39

Ghee.

(Government standard 4 seers per head).

						Seers.
Poona City	...	...	...	...	...	11
Sárúr	...	...	...	...	...	10
Bársi	...	...	...	...	...	12
Pandharpur	...	...	...	...	...	13

CLASS VII.

Cloth

(Government standard Rs. 6 per head).

					Rs.	a.	p.
Sangamner	...	...	..	...	22	13	1
Taloda	...	...	...	...	31	13	5
Dhulia	...	...	...	...	28	1	0
Násik	...	...	..	...	78	8	7
Yeola	...	..	...	..	20	5	5
Málegaon	..	..	...	..	12	14	11
Bárámati	...	...	...	...	15	10	7
Talegaon, Dábháda	...	..	..	..	76	10	5
Talegaon, Dhamdhera	..	..	..	..	16	12	1
Sátára	...	..	..	..	27	12	1
Mhasvad	..	..	..	..	18	15	2
Sholápur	...	..	..	..	22	11	1
Bársi	...	..	..	..	22	0	1
Karmála	...	..	..	..	15	7	6
Pandharpur	..	..	..	..	29	5	10

CLASS VIII.

Metals.

(Government standard Rs. 2 per head).

					Rs.	a.	p.
Jalgaon	..	..	..	...	12	0	8
Taloda	...	...	..	...	32	5	0
Betivad	..	..	..	..	6	12	0
Shirpur	...	..	..	..	6	13	6
Násik	...	..	..	..	8	13	2
Poona	..	..	..	..	5	8	0
Indápur	..	..	..	..	8	3	10
Jejuri	..	..	..	..	4	2	3
Junnar	...	..	..	..	13	2	0
Bársi	...	..	..	..	5	4	4
Pandharpur	..	..	..	..	4	9	4

22. It is extremely difficult to account for the large variations perceptible in the above figures. In some municipalities it is pretty clear that the computations are not correct, but in several which are large market towns from which a considerable number of the inhabitants of surrounding villages obtain their weekly supplies, but whose numbers are not included in the resident population of the town, it is not too much to say that if such extra population were added, the consumption per head would not be found to be so high as is shown by the above figures. Besides this, which works as a disturbing element, it may be assumed that the imports into a town cannot always be regulated by traders so as to precisely be within the quantity consumed in the year. It may be that just towards the close of the official year when trade is usually most brisk, large imports sufficient for the consumption of the monsoon period, not only of the resident population but also of that of neighbouring villages, are received, and although this may, to a certain extent, explain why more than one complete year's food and other commodities are kept in stock, it hardly explains why such stock should be in some places so much more than double the quantities required for consumption in one year. It is to this point I purpose particularly drawing the attention of the Municipal Commissioners with the view of remedying errors and defects where they may be found to exist. With the restrictions already existing, it is difficult to conceive that there can be cases in which octroi may become a

transit duty, but as the point is worthy of investigation, I shall take an early opportunity of discussing it in greater detail after reference to the Presidents of the municipalities concerned.

23. The following is a statement of the sums reported to be outstanding on account of each municipality at the close of the year. It will be seen that the total represents a sum of Rs. 1,07,419, of which no less than Rs. 27,248 or 25.39 per cent. stands against the Bhingár Municipality alone. From a statement furnished by the Collector and President, it appears that the balances in Bhingár are outstanding from the year 1862-63, but beyond this no information whatever is obtainable from the reports received either as to the nature of these balances or as to the probability or otherwise of their eventual recovery. The income of this municipality for the year amounts to Rs. 2,384, so that the balance outstanding equals between 11 and 12 years' net income. The next large outstanding item pertains to the Poona City Municipality, but from the explanations given, it will be seen that the balances are being duly attended to. The Sholápur City Municipality shows a clean balance sheet, which is extremely creditable to the management. Sátára, Násik and Bársi Towns show comparatively large balances, as also do Yeola and Málegaon in the Násik District. The early adjustment of these balances is very desirable. It is clear that there has not been proper supervision in some of the municipalities over these outstanding items :—

Statement of Outstanding due in several Municipalities of the Central Division at the close of 1879-80.

District.	No.	Names of Municipal Towns and Cities.	BALANCES ON ACCOUNT OF							Reasons assigned by the Commissioners.	
			House-tax.	Wheel-tax.	Halalkhon Cess.	Rent for Market.	Ground-rent, &c.	Interest levied on Earth and Stone Farms.	Cattle tax, &c.	Miscellaneous.	
Ahmednagar ...	1	Ahmednagar City ..	Rs. 3,945	Rs. ...	Rs. 10,049	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 3,607	Rs. 17,601
	2	Bhingar Town	...	...	...	...	...	...	...	...	27,248
	3	Sanganner do.	65	...	402	...	...	...	...	35	502
	Total	...	4,010	...	10,451	...	...	...	...	30,890	45,351
4	Jalgaon ...	...	612	...	...	...	...	...	...	1,518	2,130
											Rs. 1,590 has since been recovered. The balance is due to the inability of the people to pay.

District.	No	Names of Municipal Towns and Cities.	BALANCES ON ACCOUNT OF						Reasons assigned by the Commissioners.	
			House tax.	Wheel. tax.	Halikhor Cess.	Rent for Market	Ground-rent, &c.	Interest levied on Earth and Stone Farms.	Cattle-tax, &c.	
	5	Entendol	Rs 1,841	Rs ..	Rs ...	Rs ...	Rs ...	Rs ...	Rs ...	Rs. 1,941
	6	Dharangao ₁	259	...	...	...	...	...	...	259
	7	Amalner	115	...	...	...	...	...	...	115
	8	Párola	146	...	...	...	...	...	...	146
Khándesh	9	Máheji	..	..	..	..	..	..	..	10
	10	Songir	90 ¹²	..	..	..	..	..	..	90 ²
	11	Prakásha	7	..	..	..	..	..	..	7
	12	Sháháda	..	..	..	..	..	..	..	..
	13	Nandurbáir	134	..	..	..	..	..	..	134
	14	Dhulia	115	..	..	..	..	..	..	115
			1,022	..	..	366	..	..	..	1,388
			..	..	..	1,022	..	..	..	..

Instalment on account of liquor-tax was not due at close of 1879—since recovered. Of Rs. 1,841, Rs. 688 have since been recovered. The balances are due to confusion in the accounts caused by a municipal káarkin who was convicted last year of making away with municipal funds. It has been a work of much labour—getting the accounts into order—as the balances are due from 800 people, but the work is half finished.

Insolvency and obstinacy of tax-payers. Rs. 75 have since been recovered.

Insolvency and obstinacy of tax-payers. Rs. 57 have since been recovered.

Insolvency and absconding of tax-payers. Rs. 38 have since been recovered.

Tax-payers left the fair before the tax was collected. Enquiry is in progress.

Rs. 3 since recovered, and Rs. 3 remitted.

Rs. 32 since recovered.

Of the house-tax item very much is due to the fact that the persons responsible have left Dhulia. About Rs. 200 have since been recovered, and enquiries as to the rest are in progress.

15	Sindkheda	942	...	...	...	...	...	...	942
16	Betāvad...	168	...	..	...	...	...	12	180
17	Chopda	99	...	...	..	...	...	...	99
	Total	6,382	...	366	...	...	...	1,640	8,388
18	Nāsik	1,772	...	2,696	...	...	...	...	4,468
19	Trimbak	..	51	...	...	...	...	...	51
20	Sinnar	...	..	68	...	...	...	...	68
21	Yeola	...	..	3,421	...	214	...	...	3,635
22	Mālegaon	..	..	2,622	...	179	...	...	2,801
	Total	..	7,934	...	..	3,089	...	...	11,023

The reason of the balance remaining uncollected is chiefly the poverty of the people. The balance is, however, being recovered by means of distraint of property wherever possible. The balance for 1877-78 is due to parties having left their places, and that for 1879 is being realized.

The balance for 1877 and 1878 is due to the parties having left the country. That for 1879 is being realized.

The house-tax and halikhor cess items comprise the balances for 1877@1879. They were not collected because the householders had to pay previous years' balances.

Reasons assigned by the Commissioners.

BALANCES ON ACCOUNT OF										
District.	No.	Names of Municipal Towns and Cities.	Interest levied on Earth and Stone Farms.							
			House tax	Wheel-tax	Halalkhor Cess.	Rent for Market.	Ground-rent, &c.	Cattle-tax, &c.	Miscellaneous.	Rs.
	23	Poona City	Rs. 7,670	Rs. 2,261	Rs. 13,067	Rs. ***	Rs. ...	Rs. ...	Rs. 39	Rs. 23,037
	24	Indapur ...	.	...	...	48	...	...	...	48
	25	Jejuri ...	...	...	...	...	...	...	87	87
Poona			...	...	...	...	...	...	...	...
	26	Sirur ...	..	244	...	2515	86	7	...	22
	27	Talegaon, Dhamdhara.	..	..	...	...	...	...	...	651

Of this Rs. 806 on account of house-tax and Rs. 185 on account of halalkhor cess due for the years 1865-66 to 1877-78 are irrecoverable, because the persons from whom they are due are not to be found and they will be written off. Rs. 930 on account of house-tax, Rs. 542 on account of wheel-tax, and Rs. 2,680 on account of halalkhor cess due for the year 1878-79 have mainly to be remitted according to rules for houses remaining unoccupied and carriages not in use. The rest of the amount is being collected.

48 Insolvency and migration. Steps are being taken for recovery.

The contract for levying ochroi duty was sold to Govind Vitthal for a sum of Rs. 448; when he failed to pay his instalment, the town duties were levied departmentally; in so doing the municipality suffered a loss of Rs. 86-10-1. Steps have been taken to recover the money and the municipality have been ill-advised enough to attempt to levy the amount from Govind Vitthal at the rate of Re. 1 per month.

*Of this sum Rs. 23 are stated to be irrecoverable, and will have to be written off.

This balance was outstanding on account of the famine; the total balance outstanding on 31st

Reasons assigned by the Commissioners.

District.	No.	Names of Municipal Towns and Cities.	BALANCES ON ACCOUNT OF							Reasons assigned by the Commissioners.	
			House-tax.	Wheel-tax.	Halkhor Cess.	Rent for Market.	Ground-rent, &c.	Interest levied on Earth and Stone Farms.	Cattle-tax, &c.	Miscellaneous.	
	33	Wāi	...	...	Rs. 624	Rs. ...	Rs. ...	Rs. ...	Rs. 75	Rs. 699	Measures are being taken to realize the amount of halalkhor cess. The amount of Rs. 75 on account of octroi is due to the default of the contractor. The question of remitting the amount is under consideration. The amount is on account of tax on stamping cloth. A decree has been obtained against the defaulter, but as he has no property, the balance cannot be realized.
Sátara—contd...	34	Tásgaon...	...	...	...	...	...	...	...	111	The defaulters have absconded.
	35	Pusesavli	...	...	...	...	Rs. 5	...	...	5	
		Total	Rs. 6,476	Rs. ...	Rs. 624	Rs. 863	Rs. ...	Rs. ...	Rs. 568	Rs. 8,526	
	36	Sholápur City	...	...	78	Rs. 3,900	...	...	...	3,978	
	37	Bársi Town	...	...	...	...	...	...	...	3,251	
Sholápur	38	Pandharpur	...	...	...	...	Rs. 9	...	...	...	The contractor of octroi having failed to pay the amount a civil suit was brought against him, and a decree obtained for the amount is in execution. The incumbent has absconded, and steps are being taken to recover the amount from the surety.
		Total	Rs. ...	Rs. 78	Rs. 3,900	Rs. ...	Rs. 9	Rs. ...	Rs. 3,251	Rs. 7,238	
		Grand Total	Rs. 33,726	Rs. 2,339	Rs. 22,012	Rs. 949	Rs. 17	Rs. ...	Rs. 38,376	Rs. 1,07,419	

24. The following table shows the cash balances on hand at the close of 1879-80 in each municipality of the Division. The total amounts to Rs. 3,46,360-4-10, of which sum Rs. 1,68,623-8-9 stands to the credit of the Sholápur City Municipality alone. This amount includes Rs. 1,45,393-14-0, being the portion of the loan for water-works in progress and not yet expended. It will be noted that the balances according to this statement do not agree with those ascertainable from the statement embodied in my 6th para., the reason of which is that the latter does not include all municipal income but only such as is derived from direct and indirect taxation :—

District	No.	Name of Municipalities.	Balance on hand on 31st March 1880.	District	No.	Name of Municipalities.	Balance on hand on 1st March 1880.
Ahmed-nagar.	1	Ahmednagar City	808 9 7	Poona.	28	Poona City	33,589 9 5
	2	Bhingar	795 4 1		29	Indapur	75 9 9
	3	Sangamner	4,482 8 0		30	Búrámati	5,236 3 1
					31	Sasvad	17 5 4
					32	Jejuri	199 6 4
					33	Sirúr	1,682 11 6
					34	Talegaon, Dhamdhera	24 7 0
					35	Junnar	2,057 8 7
					36	Talegaon, Dabháda	597 9 6
					37	Khed	351 13 2
Khándesh.					38	A landi	1,774 1 9
	4	Jalgaon	3,728 10 10		39	Lonávli	408 5 6
	5	Varangaon	984 3 8				
	6	Erandol	1,433 15 4				
	7	Dharangaon	2,083 8 2				
	8	Amalner	496 2 8				
	9	Parola	5,886 6 4				
	10	Bhadrgaon	1,086 2 11				
	11	Maheji	753 0 10				
	12	Sóngir	4,027 1 2				
Násik.	13	Prákásha	1,061 15 3				
	14	Shahada	4,000 1 10				
	15	Naudurbár	1,686 10 5				
	16	Taloda	3,279 14 2				
	17	Dhulia	19,701 6 4				
	18	Sindkheda	640 1 9				
	19	Betivad	332 5 6				
	20	Shirpur	2,929 2 0				
	21	Chopda	1,593 0 3				
Sholápur.							
Total.			55,705 13 5				
Grand Total.							

25. The following table exhibits the loans taken by municipalities in this Division. The Sholápur Municipality negotiated during the year with the sanction of Government for a loan of Rs. 1,93,894 in the open market, the object of the loan being to secure a good supply of pure drinking water for the inhabitants of the town. The loan, which was taken up at 7 per cent. interest, readily found favour with investors. In addition to this loan the municipality borrowed Rs. 15,000 from Government for expenditure on Famine Relief, part of which only has been repaid. The Sátára Municipality has made application for a large loan of Rs. 3,00,000 to be obtained in the open market in connection with a scheme for supplying water for the town of Sátára. This loan has just been sanctioned by Government :—

Name of Municipal Town.	Name of Creditor.	Rate of Interest per cent per annum.	Amount borrowed.	Amount paid.	Balance due.	Date of final liquidation.
			Rs.	Rs.	Rs.	
Ahmednagar ..	Government ..	4 $\frac{1}{2}$	12,000	9,000	3,000	1st January 1881.
Sangamner ..	Do. ..	4 $\frac{1}{2}$	6,000	300	5,700	
Jalgaon ..	Do. ..	4 $\frac{1}{2}$	65,000	6,000	59,000	
Yeola ..	Do. ..	4 $\frac{1}{2}$	9,000	2,500	6,500	
Indapur ..	Do. ..	4 $\frac{1}{2}$	5,000	4,641	359	
Jejuri ..	Do. ..	4 $\frac{1}{2}$	1,000	820	180	
Rahimatpur ..	.....	...	3,000	..	...	This loan was borrowed in 1854-55, but the money was repaid in the year 1861.
Nárá ..	Local Funds ..	...	6,191	..	..
Karád ..	Do. ..	..	8,784	..	8,784	
Islámpur ..	.....	..	2,000	..	2,000	It is not stated from whence the loan was obtained.
Sholápu ..	{ Government ...	..	15,000	6,000	9,000	Will be repaid in 19 years in half-yearly instalments of Rs. 5,000 each.
	In the market ..	7	1,93,894	..	1,93,894	

26. The following table supplies information regarding the length of roads within the limits of each municipality and where lamps are provided, and the number of such lamps:—

Made-roads and Lighting.

District.	Name of Municipal Town.	Length of made-roads in miles.	Number of Lamps.	Average Number of Lamps per mile.	Remarks.
Ahmednagar	Ahmednagar City ..	16	125	7.8	
	Bhingár ..	3	36	12	
	Sangamner ..	A little more than 1 $\frac{1}{4}$ miles.	14	11.2	
	Jalgaon ..	More than 3 $\frac{1}{2}$ miles.	42	12	
	Varangaon ..	A little more than 1 $\frac{1}{2}$ miles.	None.	...	
	Amalner ..	A little more than 1 $\frac{1}{3}$ miles.	Do.	...	
	Párola ..	A little more than 1 $\frac{1}{4}$ miles.	1	.5	
	Bhadgaon ..	A little more than 2 $\frac{1}{4}$ miles.	16	7.1	
	Máheji ..	.....	25	...	No made-roads. The number of lamps shown here was at the last fair.
	Dharangaon ..	A little more than 6 $\frac{3}{4}$ miles.	..	...
Khándesh.	Erandol ..	A little more than 9 miles.	..	...
	Sindheda ..	A little more than one mile.	..	...
	Chopda ..	A little more than 1 $\frac{1}{2}$ miles.	26	17.3	
	Shirpur ..	Nearly 4 miles ..	46	11.5	
	Betávad ..	.....	..	...	Information regarding this municipality is not furnished in the return accompanying the Collector and President's report.
	Dhulia ..	Nearly 16 miles ..	60	3.7	
	Songír ..	Nearly $\frac{1}{2}$ of a mile	20	80	
	Taloda ..	Nearly 1 $\frac{1}{2}$ miles.	8	5.3	
	Prakáscha ..	$\frac{1}{2}$ mile.	2	4	
	Sháháda ..	.....	30	..	No made-roads.
	Nandurbár ..	Nearly 1 mile ..	29	29	

District.	Name of Municipal Town.	Length of made-roads in miles.	No. of Lamps.	Average No. of Lamps per mile.	Remarks.
Násik.	Násik	Nearly 21 miles ...	215	10.23	Besides these there are 14 lanterns at each Octroi Municipal Náka.
	Málegaon	Do. 5 do. ...	60	12	
	Igatpuri	Do. 1 $\frac{1}{2}$ do. ...	...	...
	Sinnar	Do. 2 $\frac{1}{2}$ do. ...	...	...
	Trimbak	Do. $\frac{3}{4}$ of a mile.	...	...
	Yeola	A little more than 2 miles ...	...	...
Poona.	Poona City	46 miles ..	460	10	
	Indápur	A little more than one mile ...	...	...
	Báramati	Do. 1 $\frac{3}{4}$ miles ..	40	22.85	
	Sásvad	2 do. ...	...	...
	Jejuri	13 do. ...	...	...
	Sirúr	2 $\frac{1}{2}$ do. ..	25	11.1	
	Talegaon, Dhamdhera ...	A little more than 3 $\frac{1}{2}$ miles ...	25	7.14	
	Junnar	Do. 4 $\frac{1}{2}$ miles ..	75	16.6	
	Talegaon, Dábháda ...	Do. 4 $\frac{3}{4}$ do. ..	12	2.5	
	Khed	2 $\frac{1}{2}$ do. ...	...	...
Sholápur.	A'landi	2 do.	
	Lonávli	A little more than half a mile ...	...	...
	Sholápur City ...	16 miles ..	394	24.75	
	Bársi	5 do. ...	70	14	
	Karmála	5 $\frac{1}{2}$ do. ...	25	4.5	
Sátára.	Pandharpur ...	10 $\frac{1}{2}$ do. ...	132	12.5	
	Sángola ...	3 do. ...	21	7	
	Sátára ...	11 do ...	129	11.7	
	Rahimatpur ...	A little more than 2 $\frac{3}{4}$ miles ...	5	1.8	
	Wái	10 $\frac{1}{2}$ milcs ..	...	...
	Karád	A little more than 4 $\frac{1}{4}$ miles ...	...	...
	Vita	Do. 1 $\frac{1}{2}$ miles ..	...	...
	Islámpur ...	4 do. ...	...	...
	Túsgaon ...	Nearly 13 do. ...	...	...
	Ashta	Do. 3 do. ..	13	4.3	
	Pusesávli	2 $\frac{1}{2}$ do. ..	3	1.2	The roads are lighted, but the number of lamps is not stated in the Vice-President's report.
	Máyni	1 $\frac{1}{4}$ do. ..	7	5.6	
	Mhasvad	2 $\frac{3}{4}$ do. ..	30	10.9	
	Shingnápur ...	10 do. ..	15	1.5	
	Mahábaleshvar ...	40 do. ...	42	1	
	Total ..	335 $\frac{1}{4}$ miles.	2,278	6.7	

27. The chief wants in most of the municipalities of the Division appear to be a good supply of drinking water and public latrines. Drainage, markets, dispensaries are also required in not a few of the municipalities. The means at the disposal of the Commissioners do not admit of much being done at a time, but it is very desirable that the first two requirements should in every case be first met. At present something is being done in Sholápur for the improvement of its water-supply. In Sátára a large scheme has been considered, and sanction has been accorded to raising a loan of Rs. 3,00,000. In Yeola of the Násik District the want of pure drinking water has been felt for several years past, and should the loan applied for by the municipality be sanctioned, funds will be forthcoming for meeting this want. Although Ahmednagar already receives in seasons of

good rain-fall a fair supply of water, it is in unfavourable years not sufficient for the inhabitants of the town and cantonment, and a scheme is in contemplation for increasing the supply, towards carrying out which Government aid may have to be given. Lake Fife has met the wants of the inhabitants of the Poona City in this matter, and the chief requirements of that city are a good system of drainage both for sewage and storm waters, and a market worthy of the name. There are also other pressing requirements which should be attended to as funds admit.

28. The disposal of the night-soil and refuse in the larger city municipalities and towns is now being carefully attended to, though the methods adopted vary. Poona, Sholápur and Násik convert the night-soil with the aid of the street-sweepings into poudrette, which is largely used as manure by the cultivators, and therefore obtains a ready sale. In Ahmednagar the town sewage is sold without undergoing special preparation beyond burying for a time, and yields, it is said, a sum that is likely soon to represent the cost of the establishment maintained for its removal. This is also the plan adopted in Sátára. It takes a long time for cultivators to become accustomed to the use of this manure. The question of converting night-soil and town-refuse into manure is however very important. The system is gradually spreading, and, if properly attended to, will no doubt add considerably to the income of municipalities. It is in those towns where there is much irrigated land in the neighbourhood that this description of manure comes most quickly into favour and demand.

29. The following table shows the number of municipal prosecutions instituted in the several municipalities of the Division. The total number of cases is 1,792, in 1,679 of which punishments were awarded. The average per municipality is 31 cases. The largest number appears against Sholápur City where the management of municipal affairs seems to be rigorously carried out. Sátára, considering its size, has very few cases. The number of cases in Poona City seems fair and not very excessive. In the Khándesh District and in some of the Násik municipalities due attention seems to be paid to this matter. If by the presence of criminal prosecutions the temper of the population in matters of sanitation is to be judged, then Sátára, as a whole, may well be congratulated, and so also may some of the smaller municipalities in the Poona District :—

Statement showing the Number and Result of Municipal Cases disposed of in the Municipalities of the Central Division during the Year 1879-80.

CASES UNDER SECTION OF THE MUNICIPAL ACT.

Districts.	Names of Municipalities.	11 (By-laws), 31 and 33, 34, 40 and 45 | 48, 51 and 52, 53, 54, 55 and 56, 58, 61, 63 and 64, 66, 67, 68 and 69, 70 and 72, 74.										Total.
		Number punished.		Number punished.		Number punished.		Number punished.		Number punished.		
Ahmednagar.	Total Number.											
Khedneshwar.	Number punished.											
Ahmednagar City	Total Number.											
1. Bawali Town	Number punished.											
2. Sangamner	Number punished.											
Total	Number punished.											
4. Jalgaon.	Total Number.											
5. Varangao.	Number punished.											
6. Eranial.	Number punished.											
7. Dharangaon.	Number punished.											
8. Amlner.	Number punished.											
9. Patola.	Number punished.											
10. Bhadgaon.	Number punished.											
11. Mahesp.	Number punished.											
12. Songar.	Number punished.											
13. Prakasha.	Number punished.											
14. Shiehdas.	Number punished.											
15. Kandarbar.	Number punished.											
16. Talochi.	Number punished.											
17. Dhulla.	Number punished.											
18. Sindhetia.	Number punished.											
19. BeliFrad.	Number punished.											
20. Shirpur.	Number punished.											
21. Chopda.	Number punished.											
Total	Number punished.											
22. Nasik.	Total Number.											
23. Trimbak.	Number punished.											
24. Sinnar.	Number punished.											
25. Kesturji.	Number punished.											
26. Yeola.	Number punished.											
27. Malgagan.	Number punished.											
Total	Number punished.											

CASES UNDER SECTION OF THE MUNICIPAL ACT.

Yours—All cases shown as punished were punished by me only.

30. The following statement shows the number of births and deaths for the year 1878-79 and 1879-80 in those of the municipalities of the Central Division, Khándosh excepted, for which the information has been supplied. For the municipalities in Khándesh the particulars are wanting in the report of the Collector and President. The registration of births and deaths is at present undertaken by some of the municipalities only, and in those in which the registers are not kept by the municipalities, the information is supplied from the village registers. This is a duty which should be generally undertaken by all municipalities, though in one at least of those in which it is so performed, I regret, I did not find that attention paid to it which is necessary to secure accurate results. Owing to the incompleteness of the statement I am unable to draw any general conclusions; but if the registers are in every case correct, they go to show that while in some of the municipalities—Poona for instance—the number of deaths considerably exceeds the number of births in the year, in others the reverse is found to be the case:—

Statement showing the Number of Births and Deaths in the Municipalities of the Central Division for the years 1878-79 and 1879-80.

District.	No.	Name of Municipality.	No. of Births.		No. of Deaths.		REMARKS.
			1878-79.	1879-80.	1878-79.	1879-80.	
Ahmednagar.	1	Ahmednagar City	344	570	1,956	1,048	
	2	Bhingár Town	80	84	126	126	
	3	Sangamner	242	238	293	112	
		Total...	666	892	2,375	1,286	
Násik.	4	Násik	339	500	1,535	762	
	5	Trimbak	...	...	...	...
	6	Sinnar	...	...	...	...
	7	Igatpuri	83	103	122	116	
	8	Yeola	512	178	362	155	
	9	Málegaon	163	227	528	243	
		Total...	1,097	1,008	2,547	1,276	
Poona.	10	Poona City	549	451	3,575	1,536	
	11	Indápur	38	5	202	47	
	12	Báramati	181	131	113	120	
	13	Sásavad	78	84	100	94	
	14	Jejuri	57	68	81	57	
	15	Sirúr	6	15	51	25	
	16	Talegaon, Dhamdhora	54	64	132	61	
	17	Junnar	169	255	101	92	
	18	Talegaon, Dábháda	67	54	119	85	
	19	Khed	89	71	178	48	
	20	A landi	54	77	146	53	
	21	Lonávli	33	7	6	8	
		Total...	1,385	1,282	4,802	2,226	
Sátára.	22	Karád	132	193	434	228	
	23	Vita	63	146	83	85	
	24	Sátára	555	659	1,304	573	
	25	Rahimatpur	115	116	206	128	
	26	Wái	207	161	341	160	
	27	Málcólom Peib	39	8	48	33	
	28	Islámpur	243	332	189	189	
	29	Tásgaon	151	171	146	218	
	30	Ashta	143	255	163	139	
	31	Pusesávli	24	* ...	53	* ...	* Not given.
	32	Máyni	14	45	228	55	
	33	Mhasvad	111	137	200	131	
	34	Shingnápur	22	13	37	41	
		Total...	1,819	2,236	3,432	1,980	

District.	No.	Name of Municipality.	No. of Births.		No. of Deaths.		REMARKS.
			1878-79.	1879-80.	1879-80.	1879-80.	
Sholápur.	35	Sholápur City	...	607	496	4,368	1,982
	36	Bási Town	..	201	212	1,057	755
	37	Karmála Town	..	...	...	...	...
	38	Pandharpur Town	..	243	214	1,254	514
	39	Sángola	...	45	34	259	193
Total			...	1,099	956	6,938	3,444

31. In the course of my last tour, I examined the accounts and proceedings of the municipalities named in the margin,

1. Wái.	7. Sirúr.
2. Satára.	8. Pandharpur.
3. Karád.	9. Lonávli.
4. Islímpur.	10. Sholápur.
5. Sasvad.	11. Bási.
6. Indápur.	12. Karmála.
13. Ahmednagar.	

and the defects and irregularities discovered have been duly communicated to the Presidents concerned. The sanitary condition of the towns was found on the whole to be satisfactory, and where improvements suggested themselves as desirable, the same have been communicated to

the Presidents for attention by the Commissioners. I would observe that the municipal town of Lonávli in the Poona District was a marked exception, as I found it on inspection to be in a most filthy state. Cesspools were here and there allowed to flow on to the streets, and heaps of rubbish were noticed in close proximity to dwellings. In some places cattle were tied up right in the middle of the road. It was clear on the whole that the town was very indifferently looked after. This matter has been duly brought to the notice of the Collector and President,

32. The chief want I found in most instances to be sufficient latrine accommodation and good systems of water-supply and drainage. Here and there the irregularity and narrowness of the streets by which free ventilation is obstructed also attracted attention. In Sirúr of the Poona District the unsatisfactory state of the outstanding balances, which had also attracted the attention of the President and had led to the removal from office of the Secretary, was duly noticed, and it is hoped that improvement will follow on the steps taken. In Indápur the birth and death registers which are kept by the village officers were found to be prepared in a careless and irregular manner, and it has been suggested that the municipality should undertake the duty of keeping these registers. In some portions of the town of Sátára there is a want of sufficient latrine accommodation; and at Wái in the Sátára District, the impurity of the well-water in the town appeared to me to be due to the large number of cesspools, the removal of which and the substitution for them of public latrines has been pressed on the attention of the Commissioners. In Karád it was found that the streets in some places needed widening in order to afford better ventilation. To all these points the attention of the Presidents has been drawn with a view to their being remedied as opportunities offer.

33. I regret that I have not been able to make this report as complete as I intended, owing to information on all points not having been supplied for some of the municipalities, particularly those in the Khándesh District. I hope I may be able to present my next report in a more complete shape. One of the matters I was desirous of recording was the amount and value of the real property in possession of each municipality, but the information received up to date on this head is neither complete nor satisfactory. It is a matter, however, to which I shall draw the attention of the Presidents of the municipalities. To be of real value such a statement must be carefully and accurately prepared so as to serve as a record for future reference, and this will be duly impressed on the Collectors and Presidents.

34. Much of the Central Division has just passed through a severe crisis in connection with the famine, and, as far as was practicable, the municipalities gave their share of help towards mitigating distress. Indápur in the Poona District, and Sholápur and Ahmednagar cities were most prominent in according all the assistance they could, and I am glad to note that the services of the prominent members of both the Indápur and Ahmednagar Municipalities have been duly recognized by the bestowal on them of honorary titles of distinction, which, no doubt, will lead to such services being generally emulated.

35. It is, I consider, desirable that this Annual Municipal Administration Report should be circulated in all municipalities, and it should be submitted to Government, printed. This could be accomplished if each municipality contributed according to its income its share towards the printing charges. It would, therefore, be well if Government were to pass an order that this course should be adopted.

I have the honour to be,

Sir,

Your most obedient Servant,

E. P. ROBERTSON,

Commissioner, C. D.

No. ^P ₁₇₉₁ OF 1880.

FROM

ARTHUR CRAWFORD, Esq.,
Commissioner, S. D.,

To

J. NUGENT, Esq.,
Secretary to Government,
General Department.

Poona, 13th September 1880.

SIR,

I have the honour to submit reports from the different Districts of the Southern Division on the administration of the several Municipalities therein during the past year.

2. I experienced considerable difficulty in tracing the history of each Municipality and ascertaining its precise position and future wants; and accordingly, in the course of the year, I issued the following circular to the Collectors and Presidents, which sufficiently explains itself:—

“ Sir,—Of late years, partly owing to the famine which more or less disclosed Municipal arrangements, and partly owing to changes in the octroi tariff and in the mode of levy of that impost, the reports on the various Municipalities have become somewhat desultory, so that it is not easy, especially in a new division like this, to review systematically Municipal progress in the various districts.

“ 2. It appears to me, moreover, that with the simultaneous re-organization of the Sanitary Department and the radical changes which the Government of India's Octroi Bill must bring about, a moment has arrived when there should be a review of the past history, the progress and present position of each Municipality, and a scheme prepared to provide gradually for the Municipal wants of each town as means may become available.

“ 3. I propose therefore that such review shall take place in your next Annual Municipal Administration Report, which, I take the opportunity of reminding you, is due on the 15th July, and should be punctually submitted.

“ 4. To secure uniformity, so far as uniformity is possible, and for facility in future references, I have drawn up and now append a kind of skeleton report which you ought to have no difficulty in filling up with the aid of your Assistants and the various Municipal Committees.

“ 5. I look confidently to you to see that accuracy is insisted upon in the figures furnished, and that the sketch of the present condition and most pressing wants of the town shall be carefully and intelligently drawn up.

“ 6. Copies of this letter and Appendix are forwarded for distribution to your Assistants and Municipal Committees.

“ SKELETON MUNICIPAL ADMINISTRATION REPORT.

“ *Chapter Reviewing Past Administration.*

“ I.—State the date of establishment of the Municipality.

“ II.—State population within Municipal limits.

“ III.—State gross income of the Municipality from all sources from date of establishment to end of year of report under heads—

“ (a) Direct Taxation.

“ (b) Indirect Taxation.

“ (c) Miscellaneous.

“ Here give incidence of taxation (per head), direct and indirect, and miscellaneous.

“ IV.—State gross expenditure in same period on—

- “ (a) Establishment and Contingencies (Office, Collection, &c.)
- “ (b) Sanitary Establishments (Vaccination, Scavenging, &c., &c.)
- “ (c) Public Works, Sanitary. This will include Latrines, Markets, Dispensaries.
- “ (d) Public Works, General, Roads, Dharmshálas, Wells, Lighting, Road-watering, &c.
- “ (e) Repairs—(1) Roads, (2) Buildings.
- “ (f) Education.

“ V.—If there be any loans, give a brief summary regarding them.

“ VI.—If the Municipality possesses real property, enumerate the same and state income annually derivable therefrom.

“ VII.—Chapter describing the town and reviewing its present condition.

“ VIII.—Water-supply—whence supplied ; give full details.

“ IX.—Sanitary—

- “ (a) Describe mode of conservancy, removal of garbage and street sweepings, and mode and place of disposal. Give strength and cost of scavenging establishment in men, cattle, and plant.
- “ (b) Disposal of night-soil. State if there are public latrines, their number, how managed and maintained, strength of sweepers, mode and place of disposal of night-soil.
- “ (c) Describe mode of registering births and deaths and cost thereof.
- “ (d) State if any and what vaccination establishment is entertained.
- “ (e) Describe Markets, Public—Private.

“ X.—Works, General—

- “ (a) Roads, state length of.
- “ (b) Number and kind of lights thereon and annual cost.
- “ (c) Give a list of Municipal buildings and state annual cost of repairs.
- “ (d) State if roads are watered and at what cost.

“ XI.—Education.

“ Give number of schools of all kinds and attendance, and state the contributions, if any, by the Municipalities.

“ XII.—Municipal wants.

“ Give a brief summary of, and describe the most pressing Municipal wants of the town in the order of their importance, and state what steps, if any, have been taken to supply them, and mention approximately the estimated cost in each case.

“ XIII.—Future Funds.

“ State the average balance now available after payment of all fixed and recurring charges.

“ XIV.—Estimate the future income after a strict application of the Government of India's Town Duties Bill.

“ XV.—State how any loss in the income can best be supplemented, or what fresh direct taxation may be possible.”

3. I am hopeful that the reports for the present year in the form I have prescribed will be of great service for future reference. Certain further details have

also been called for subsequently relating to the real property of the various Municipalities, their outstanding balances, Municipal prosecutions, &c., &c., which will be duly noticed hereafter.

4. The following statement shows the number of Municipalities as 30 against 27 in last year. Of these two are temporary, that is to say, they are established periodically on the occurrence of certain fairs at Ulvi in Káunara and Yellama in Belgaum. The new Municipalities are Byádgi, Hángal, and Hávei, all in Dhárwár. A Town Municipality was also established for Dápoli in the Ratnágiri District, but not having commenced operations in the year under report it is omitted from the list.

5. The 30 Municipalities during the past year controlled a population of 336,793 persons, from whom they realized a gross income of Rs. 2,83,982-5-2½, or 13½ annas per head only, while they expended a trifle less than their income, viz., Rs. 2,83,978-7-1 :—

Dis- trict.	Num- ber.	Name of Municipal Town.	Population as per Census of 1872.	Gross Annual Income, 1879-80.	Gross Expendi- ture, 1879-80.	REMARKS.
1	2	3	4	5	6	7
Ratnágiri	1	Vengurla	9,000	15,077 4 7	13,163 11 8	Excluding that of Uth- andanda, which is not within the Municipal limits. The statement prescribed by the Government of India includes, besides Rs. 8,762-11-9 entered in the report, Rs. 15,000 on account of Loan, and Rs. 14,109-12-0 on account of cost of articles adjusted.
	2	U. Japur	8,207	138,232 7 9	136,878 5 6	
	3	Ratnágiri	15,000	1,092 7 9	1,048 12 11	
	4	Chiplun	5,780	53,617 12 7	52,780 8 2	
		Total for Ratnágiri	40,987	88,020 0 8	84,840 6 3	
Dhárwár	5	Dhárwár	27,136	20,511 8 5	22,976 1 1½	The figures include, besides the items given in the body of the report, Rs. 15,000 on account of the Loan, Rs. 14,469-12-0 on account of the cost of articles adjusted, Rs. 1,055-4-0 on account of payment of a sum of Rs. 5-9-2-1 on the 1st April 1880. Excluding that of Uthandanda, which is not within the Municipal limits. The statement prescribed by the Government of India includes, besides Rs. 8,762-11-9 entered in the report, Rs. 15,000 on account of Loan, and Rs. 14,109-12-0 on account of cost of articles adjusted. Mr. Mackenzie's foot-note
	6	Hulh	37,961	31,441 14 9	33,071 15 6	
	7	Cale Betwar	19,000	13,200 7 0	16,075 3 8	
	8	Kondhawla	9,578	5,556 3 10	7,557 1 8	
	9	Nanur	9,911	2,901 0 6	3,192 0 1	
	10	Wardha	6,201	3,541 2 9	949 2 3	
	11	Itarsi	4,000	352 5 9	365 5 7	
	12	Lonavala	11,622	5,251 1 8	5,482 1 0	
	13	H. C. I.	3,465	1,777 1 8	7 1 0	
		Total for Dhárwár	131,920	81,815 1 4	100,557 2 7½	
Káunara	14	Kanara	13,263	10,108 15 5	9,325 5 10	Number of persons as assembled at the Jatia
	15	Kunur	10,912	9,080 2 8	11,345 10 9	
	16	Gokurn	3,707	1,491 11 1	1,043 10 3	
	17	Sust	5,285	9,079 9 4	8,003 8 5	
	18	Huliyal	5,071	4,992 2 4	4,571 12 3	
	19	Ulvi (temporary)	8,000 II	703 1 0	548 10 10	
		Total for Kanara	46,258	35,955 12 10	34,788 9 7	
Kálabdi	20	B. Balkot	14,002	6,714 11 7	7,404 15 5	
	21	Kalidgi	6,592	2,949 11 8	2,903 3 10	
	22	Buipur.	12,938	2,730 2 7	2,430 13 4	
	23	Hikal	10,107	5,361 14 11	6,130 9 7	
		Total for Kálabdi	43,639	17,756 8 9	18,869 10 2	
Belgaum.	24	Belgaum	26,947	28,481 11 5	22,995 12 8	
	25	Yamkanmardi	5,296	759 0 0	781 13 7	
	26	Nipuni	9,371	7,656 10 0	3,938 11 0	
	27	Saundatti	8,180	1,692 9 0	1,636 11 7	
	28	Golak	12,612	6,190 6 3	4,770 2 0	
	29	Yellama (temporary)	...	2,849 6 0	1,941 14 1½	
	30	Athni	11,588	8,774 13 11	8,928 9 6	
		Total for Belgaum...	73,994	56,404 8 7½	45,002 10 5½	
		GRAND TOTAL ...	336,793	2,83,982 5 2½	2,83,978 7 1	

Constitution of the Municipal Committees.

6. The constitution of the Committees of the several Municipalities, as compared with last year, was as follows:—

Year.	Total Number of Members	Europeans.	Natives.	Officials.	Non-Officials
1878-79	410	66	344	150	260
1879-80	457	71	386	159	298
More	17	5	12	9	28
Less ... ... ... ..	...	...	..	.

There was this an increase of 17 in the total number of Municipal Commissioners. The number of European Commissioners shows a slight increase over the figures of 1878-79, being 71 against 66. The number of Native Commissioners has also increased from 344 to 386. The proportion of Non-official Commissioners has improved by 2 per cent., being 65 against 63 last year.

7. Only persons of more or less education can be expected to take an intelligent interest in Municipal affairs, and to conduct them with zeal and tact. The best men, however, as a rule, are attracted by Government service; and in out-lying districts other good men are not easily obtainable. Nevertheless the number of non-official members is nearly double that of the officials. This is a proportion that should secure independent criticism and a thorough representation of public opinion.

8. The following statement shows the date of the establishment of each Municipality. It appears that during their existence, which ranges from 1 to 15 years, the Municipalities have collected a gross sum of Rs. 25,44,132-4-9 $\frac{1}{2}$, or Rs. 7-4-10 per head of the population concerned, of which Rs. 6,35,935-11-1, or 25 per cent. of the whole, was from Direct, and Rs. 14,36,619-0-11 $\frac{1}{2}$, or 56 per cent., as from Indirect taxation, Rs. 4,71,547-8-8 $\frac{1}{2}$, or 19 per cent., being made up of other or Miscellaneous receipts.

Of the gross sum of Rs. 25,44,132-4-9 $\frac{1}{2}$ received, they have expended Rs. 25,10,066-5-10, and there should therefore be a gross balance of Rs. 34,065-11-11.

Rs. 3,51,371-13-7 $\frac{1}{2}$, or 14 per cent. of the whole expenditure, has been on establishments and contingencies, which is an unduly large proportion. The Sanitary Establishment, on the other hand, has only cost Rs. 1,90,887-10-4, or 20 per cent. of the total expenditure. Public Works, Sanitary, have absorbed the rather small proportion of 16 per cent., or Rs. 4,10,295-4-10 $\frac{1}{2}$; other public works, which include lighting, account for Rs. 7,51,159-14-3, or 30 per cent. Repairs, which include road repairs, is a heavy item, Rs. 2,58,109-11-7, or 10 per cent. The very small sum of Rs. 72,351-2-1, or barely 3 per cent., has been contributed towards education:—

District	Number	Name of Municipal Town	Date of Establishment	GROSS INCOME FROM DATE OF ESTABLISHMENT.			
				Direct Taxation.	Indirect Taxation.	Miscellaneous.	Total.
Agra	1	Vengurla ..	1st May 1876	6,753 11 3	42,507 8 5	2,767 9 4	52,033 13 0
	2	Rajoler ..	1st April 1876	4,245 10 6	16,801 11 4	3,415 8 6	*24,465 14 4
	3	Latur ..	1st , 1876	1,863 6 8	1,553 12 8 $\frac{1}{2}$	422 3 3	3,844 6 7 $\frac{1}{2}$
	4	Chiplan ..	16th December 1876.	3,566 4 4	13,559 9 0	27,547 4 11	44,703 2 3
			Total	16,442 0 9	74,452 9 5 $\frac{1}{2}$	34,152 10 0	1,25,047 4 2 $\frac{1}{2}$
Barwar.	5	Dharwar ..	1st January 1856	1,91,954 0 0	17,601 0 0	20,793 0 0	2,30,348 0 0
	6	Hulbh ..	31st July 1855	1,20,094 0 6	2,47,277 5 7	1,12,617 0 10	4,79,988 6 11
	7	Gulab Bagan ..	1st May 1859	57,262 7 6	78,587 5 11	68,282 13 11	2,04,132 11 4
	8	Naslund ..	10th December 1870	11,495 12 0	30,420 7 11	11,010 1 2 $\frac{1}{2}$	52,926 5 1 $\frac{1}{2}$
	9	Naslund ..	20th January 1871	10,547 4 0	22,727 0 5	5,512 9 7 $\frac{1}{2}$	38,786 14 0 $\frac{1}{2}$
	10	Liyali ..	16th Sept. 1879	272 8 0	3,540 12 0	35 14 9	3,849 2 9
	11	Hingol ..	1st October 1879	15 $\frac{1}{2}$ 0 0	215 8 3	8 13 6	382 5 9
	12	Ramebhawar ..	1st January 1858	17,473 0 10	24,179 1 3	4,358 8 5	46,010 10 6
	13	Haveri ..	11th Sept. 1879	...	1,768 9 8	3 0 0	1,771 9 8
			Total	4,09,257 0 10	4,26,317 3 0	2,22,621 14 3	10,58,196 2 1
Koratia ..	14	Koratia ..	10th June 1864	32,927 13 5	73,403 9 6	49,642 3 6	1,55,973 10 8
	15	Kuntia ..	31st July 1867	32,027 6 1	85,817 15 4	3,344 2 3	1,21,189 7 8
	16	Gurka ..	1st April 1870	6,725 0 7	12,471 6 9	2,128 5 6	21,327 12 10
	17	Suri ..	1st July 1866	20,049 5 8	68,575 5 5	7,117 9 5	95,742 4 6
	18	Hukti ..	2nd March 1867	19,826 3 2	25,093 3 0	11,035 14 4	58,935 4 6
	19	Ulvi ..	January 1878	...	...	...	...
			Total	1,11,558 13 2	2,68,361 8 0	73,268 3 0	4,53,188 8 2
	20	Bhagat ..	1st May 1865	99,287 5 3	12,253 8 2	1,11,540 13 5	
	21	K. I ..	1st Sept. 1870	3,905 7 5	25,195 10 3 $\frac{1}{2}$	4,152 6 8	36,453 8 4 $\frac{1}{2}$
	22	Hukti ..	7th Jan. 1874	3,329 10 0	44,080 5 8	6,591 2 4	54,010 5 0
Khandwa	23	Hukti ..	1st Dec. 1865	50,995 10 6	50,995 10 6	19,523 3 4	79,223 13 10
			A	7,255 1 7	2,91,271 2 5	4,722 1 6	2,81,228 8 7 $\frac{1}{2}$
	24	Umar ..	1st July 1852	50,794 11 5	2,01,023 14 7	35,256 12 0 $\frac{1}{2}$	3,07,675 6 3 $\frac{1}{2}$
	25	Umar ..	1st May 1854	5,155 11 3	3,630 0 5	334 4 0 $\frac{1}{2}$	12,152 15 8 $\frac{1}{2}$
	26	Umar ..	1st May 1854	5,099 8 2	7,452 0 5	2,374 6 4	83,925 14 11
	27	Soni Latur ..	1st January 1876	3,502 11 6	856 0 0 $\frac{1}{2}$	325 9 5 $\frac{1}{2}$	7,687 8 0
	28	Gurka ..	1st July 1853	12,567 8 5	55,402 8 10 $\frac{1}{2}$	16,481 10 9 $\frac{1}{2}$	84,751 12 3
	29	Yavatma ..	1st October 1878	4,354 15 11	475 11 6 $\frac{1}{2}$	475 11 6 $\frac{1}{2}$	4,830 11 5 $\frac{1}{2}$
	30	Umar ..	1st .. 1853.	6,634 4 9	95,282 1 6	23,531 2 10	1,25,447 9 1
			Total ..	91,442 10 11	4,36,216 9 9 $\frac{1}{2}$	98,782 8 11 $\frac{1}{2}$	6,26,471 13 8 $\frac{1}{2}$
			GRAND TOTAL ..	6,35,935 11 1	14,36,649 0 11 $\frac{1}{2}$	4,71,547 8 8 $\frac{1}{2}$	25,44,132 4 9 $\frac{1}{2}$

*These figures do not include the amount of loan (Rs 15,000)

† This property belongs to

‡ See note on Column 6

§ Rs. 6,240-5-9 on account of sweepers and carts (Sanitary Establishment proper),

GROSS EXPENDITURE FROM DATE OF ESTABLISHMENT.

Establishment and Contingencies.	Sanitary Establishment.	Public Works (Sanitary.)	Public Works (General.)	Repairs	Education.	Miscellaneous.	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
5,443 6 8	3,202 3 5	25,426 11 1	8,221 6 11	1,249 0 0	240 0 0	5,612 5 11	49,395 2 0
5,081 13 10	1,332 0 0	3,153 10 0	10,067 0 2	643 3 11	280 0 0	.....	20,557 11 11
837 3 7½	478 11 3	121 1 9	1,626 3 0	35 15 2	.....	.....	3,099 2 9½
6,343 15 7	2,358 14 7	28,904 15 2	2,453 1 7	1,800 0 0	1,111 13 9	.....	42,961 12 8
17,706 7 8½	7,371 13 3	57,606 6 0	22,367 11 8	3,737 3 1	1,631 13 9	5,612 5 11	1,16,083 13 4½
31,794 0 0	56,012 0 0	25,721 0 0	1,24,288 0 0	31,375 0 0	1,447 0 0	.....	2,73,637 0 0
54,165 4 7	89,192 6 5	93,490 2 3	88,632 7 7	26,667 5 1	13,285 0 0	1,09,150 12 7	4,75,569 6 6
27,844 7 3	17,752 5 2	36,903 8 9½	75,778 12 6½	13,772 5 6	5,174 2 4	25,666 3 11	2,02,891 13 6
14,350 9 7	.. 8	1,149 13 5	24,132 4 4	4,926 8 1½	3,087 5 10	47,646 9 3½	.....
11,458 0 5	5,834 5 6	88 10 5	16,134 4 5½	4,308 8 4	100 0 0	.....	37,553 13 1½
660 7 4	288 10 11	.....	.....	.....	.....	949 2 3	.....
269 12 9	98 8 10	.....	.....	.....	.....	368 3 7	.....
10,351 12 7	9,818 11 10	73 9 6	12,932 0 5	8,871 10 9	.....	1,527 0 10	43,574 13 11
467 2 4	249 6 5	.....	21 8 0	5 10 0	.....	..	743 10 9
1,51,391 8 10	1,78,766 7 1	1,57,432 12 4½	3,41,919 5 4	95,006 15 9½	20,006 2 4	1,38,431 7 2	10,82,954 10 11
14,176 8 7	48,424 3 6	9,235 6 6	54,650 14 1	10,398 7 0	3,757 13 11	16,652 2 4	1,57,324 7 11
18,798 13 0	6,407 15 9	47,645 7 0	28,442 15 3	7,723 3 8	14,960 7 6	.....	1,23,975 14 2
5,862 6 11	2,289 13 9	+172 1 5	5,818 15 4	2,010 13 10	.....	3,301 2 8	19,455 5 11
28,095 11 2	16,066 10 7	11,808 0 4	19,333 4 4	9,683 9 4	6,458 3 0	.....	91,445 6 0
14,260 13 11	6,797 10 1	5,367 11 8	19,600 13 2	6,361 7 7	4,156 10 8	.....	56,545 3 1
.....
81,194 5 7	79,986 5 6	74,223 10 11	1,27,855 14 2	36,167 9 5	29,363 3 1	19,953 5 0	4,48,749 5 10
13,102 15 3	21,368 12 10	21,163 11 2	44,001 12 6	8,883 11 5	700 0 0	.....	1,09,225 15 2
7,248 0 9	12,660 15 4	707 1 3	10,022 5 9	4,672 9 9½	.....	..	35,311 0 10½
8,440 0 1	9,439 1 6	869 0 10	13,588 3 8	17,295 1 10	3,937 10 6	.....	53,589 2 5
7,069 13 1	31,611 13 6	3,909 1 7	17,511 6 7	4,882 3 2	1,276 4 5	5,789 1 6	72,349 11 10
35,860 13 2	75,080 11 2	26,653 14 10	85,423 12 6	33,733 10 2½	5,933 14 11	5,789 1 6	2,70,475 14 3½
26,420 15 5½	75,747 11 3½	51,091 0 1	83,731 0 4½	53,692 10 4½	3,012 3 11	..	2,93,704 9 6
3,056 10 5	3,982 3 9	.....	2,613 2 9½	2,197 10 4	240 0 0	..	12,069 11 3½
9,466 11 6½	16,203 15 10½	496 14 10	28,612 15 0	11,771 12 5	4,319 4 0	.....	70,901 9 8
2,370 0 6	1,818 9 3	622 6 0	325 5 1	1,951 5 5	70 0 0	275 14 1	7,439 11 4
11,180 9 7	26,862 2 3	18,123 3 11	12,516 10 4	6,790 11 5	1,011 4 4	5,525 11 5	82,015 5 3
749 5 8	240 13 1	215 0 0	147 5 2	1,252 3 5½	.....	.....	2,604 11 4½
11,965 5 2	24,826 13 8	23,819 15 11	45,616 8 10	10,104 15 8	6,763 3 9	..	1,23,096 15 0
65,218 10 4	1,49,682 5 2	94,373 8 9	1,73,593 2 7	97,764 5 1	15,416 0 0	5,804 9 6	5,91,852 9 5
3,51,371 13 7½	4,90,887 10 4	4,10,295 4 10½	7,51,159 14 3	2,58,409 11 7	72,351 2 1	1,75,590 13 1	25,10,066 5 10

and cost of articles adjusted (Rs. 14,462-12-0).

Sanitary Establishment.

in Statement at page 3.

has not been given

erroneously included under the head Establishment by the Vice-President

Income for the past year.

9. The following table shows the income derived by each Municipality from indirect taxation, such as octroi, direct taxation, such as house-tax, water-rate, halálkhör-cess, and miscellaneous, which last includes contributions or donations by townspeople for special public improvements.

The percentage of taxation per head under each kind of taxation in each town is also shown.

It appears that the gross Municipal taxation was last year Rs. 1,84,105-13-7, or only annas 8-7 per head of the population.

Direct taxation amounted to the very low figure of Rs. 0-2-7 per head, while indirect taxation amounted to 6 as. 2 p. per head.

It is sufficiently plain that it is to direct taxation that the Municipalities should look for future addition to their income, and that Municipal taxation generally cannot be condemned as burdensome:—

No.	Name of Municipal Town.	INCOME FOR THE YEAR 1879-80.						INCOME PER HEAD OF MUNICIPAL TAXATION.					
		Indirect Taxation.			Direct Taxation.			Indirect.			Direct.		
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Vengurla	9,000	8,985 2 3	3,937 9 1	2,154 8 5	15,077 4 7	1 0	0 5 0	0 5 0	0 5 0	0 1 0 9	0 3 9	1 10 9
2	Rajapur	8,207	4,262 15 8	3,236 10 6	304,732 13 7	38,252 7 9	0 8 4	0 6 4	0 6 4	0 6 4	4 10 6	3 11 11	4 10 6
3	Ratnagiri	15,000	14,492 0 0	787 12 2	301 1 9	1,492 7 9	0 7 9	0 4 6	0 4 6	0 4 6	0 1 2 0	0 1 0 4	0 1 2 0
4	Chiplun	8,780	4,206 8 0	2,482 1 2	26,617 3 3	33,617 12 7	0 7 9	0 4 6	0 4 6	0 4 6	3 13 3	3 1 0	3 13 3
Total		40,987	17,514 9 11	10,444 1 7	60,061 5 2	88,020 0 8	0 6 10	0 4 1	0 4 1	0 4 1	2 2 4	2 1 7 5	2 2 4
5	Dháravár	27,136	8,605 9 9	8,890 2 4	3,006 12 4	20,511 8 5	0 5 0	0 5 0	0 5 0	0 5 0	0 12 1	0 4 6	0 12 1
6	Hubli	37,961	12,453 12 11	7,895 13 0	10,692 4 10	31,041 14 9	0 5 3	0 5 3	0 5 3	0 5 3	0 13 2	0 2 9	0 13 2
7	Gadag-Betgeri	19,035	5,873 2 0	5,355 5 2	3,291 15 10	14,250 7 0	0 4 11	0 4 11	0 4 11	0 4 11	0 12 2	0 2 9	0 12 2
8	Navalgund	9,758	3,084 7 5	1,246 8 0	1,275 4 5	5,556 3 10	0 5 1	0 5 1	0 5 1	0 5 1	0 9 3	0 2 1	0 9 3
9	Nargund	9,931	1,838 10 10	737 0 0	3,835 5 8	22,901 0 6	0 6 1	0 6 1	0 6 1	0 6 1	0 9 4	0 0 7	0 9 4
10	Byadgi	6,201	3,510 12 12	272 8 0	355 14 9	3,819 2 9	0 9 2	0 9 2	0 9 2	0 9 2	0 0 7	0 0 7	0 0 7
11	Hangal	4,990	2,15 8 3	158 0 0	8 13 6	5,382 5 9	0 0 8	0 0 8	0 0 8	0 0 8	0 1 1	0 0 1	0 1 1
12	Rāuchemur	11,623	3,171 0 4	1,625 6 10	484 10 6	5,281 1 8	0 4 4	0 4 4	0 4 4	0 4 4	0 7 3	0 0 8	0 7 3
13	Haveri	5,465	1,718 9 8	.....	3 0 0	1,771 9 8	0 5 2	0 5 2	0 5 2	0 5 2	0 6 2	0 0 8	0 6 2
Total		131,920	40,491 9 2	26,189 11 4	19,134 1 10	65,815 6 4	0 5 0	0 5 0	0 5 0	0 5 0	0 10 5	0 2 4	0 10 5
14	Kānwār	13,263	4,575 14 4	2,838 8 0	2,631 9 1	10,108 15 5	0 5 6	0 5 6	0 5 6	0 5 6	0 12 2	0 3 3	0 12 2
15	Kūnta	10,932	5,512 10 5	2,673 0 0	1,194 2 8	1,090 2 8	0 8 1	0 8 1	0 8 1	0 8 1	0 13 3	0 0 7	0 13 3
16	Gokarn	3,707	6,110 13 7	819 15 0	1,20 14 6	1,090 11 1	0 2 4	0 2 4	0 2 4	0 2 4	0 6 5	0 0 7	0 6 5
17	Sirsiki	5,285	6,765 0 2	1,867 12 0	974 13 2	9,307 9 4	1 4 6	1 4 6	1 4 6	1 4 6	1 13 1	0 2 11	1 13 1
18	Hāliyāl	5,071	2,976 7 10	1,523 14 0	491 12 6	4,382 2 4	0 9 5	0 9 5	0 9 5	0 9 5	0 16 9	0 4 9	0 16 9
19	Uli	8,000	115 8 0	4,55 12 0	0 134 0 0	765 4 0	0 0 3	0 0 3	0 0 3	0 0 3	0 1 5	0 0 3	0 1 5
Total		46,258	20,489 6 4	9,878 13 0	5,617 9 6	35,985 12 10	0 7 1	0 7 1	0 7 1	0 7 1	0 11	0 1 11	0 11
20	Bāgalkot	14,002	5,820 2 10	581 4 0	894 8 9	6,714 11 7	0 6 8	0 6 8	0 6 8	0 6 8	0 12 5	0 1 0	0 7 8
21	Kākalgi	6,592	1,902 5 6	945 2 0	466 2 8	2,949 11 8	0 4 7	0 4 7	0 4 7	0 4 7	0 7 2	0 1 1	0 7 2
22	Bijapur	12,938	1,770 15 0	2,758 2 2	841 1 7	2,730 2 7	0 2 1	0 2 1	0 2 1	0 2 1	0 3 5	0 0 1	0 3 5
23	Ikkal	10,107	2,758 2 2	.....	2,603 12 9	5,361 14 11	0 4 4	0 4 4	0 4 4	0 4 4	0 4 1	0 0 1	0 4 1
Total		43,639	12,181 9 6	1,526 6 0	4,018 9 3	17,756 8 9	0 4 5	0 4 5	0 4 5	0 4 5	0 12 5	0 1 6	0 12 5
24	Belgaum	26,947	19,403 0 4	3,231 14 9	5,846 12 9	28,481 11 5	0 11 6	0 11 6	0 11 6	0 11 6	0 11 6	0 1 11	0 3 7
25	Yāmkannārdi	5,296	7,332 14 6	.....	26 1 6	7,759 0 0	0 2 2	0 2 2	0 2 2	0 2 2	0 2 2	0 0 4	0 2 4
26	Nipāni	9,371	7,447 3 5	.....	209 6 7	7,556 10 0	0 12 9	0 12 9	0 12 9	0 12 9	0 12 9	0 0 4	0 13 1
27	Sāundatti	8,180	4,740 2 6	891 8 0	60 14 6	1,092 9 0	0 1 5	0 1 5	0 1 5	0 1 5	0 1 5	0 0 1	0 3 4
28	Gokāk	12,612	4,104 6 3	2,474 3 6	2,086 0 0	6,190 6 3	0 5 2	0 5 2	0 5 2	0 5 2	0 5 2	0 2 8	0 7 10
29	Yellāma	11,588	6,364 5 6	.....	375 2 6	2,849 6 0	0 3 4	0 3 4	0 3 4	0 3 4	0 3 4	0 0 1	0 12 1
30	Athni	.....	.....	6,597 10 3	11,014 13 10 5	56,404 8 7 1	0 1 5	0 1 5	0 1 5	0 1 5	0 1 5	0 2 4	0 12 2
Total		73,994	38,792 0 6	6,597 10 3	11,014 13 10 5	56,404 8 7 1	0 8 5	0 8 5	0 8 5	0 8 5	0 8 5	0 2 4	0 12 2
GRAND TOTAL...		336,798	129,469 3 5	54,636 10 2	99,876 7 7	74,285,382 5 2 1	0 6 2	0 6 2	0 6 2	0 6 2	0 6 2	0 4 9	0 13 0

* These figures include Rs. 15,000 on account of loan, and Rs. 14,469 12-0 on account of cost of articles adjusted in addition to those given in the report.

10. The Municipalities of Bágalkot and Ilkal have been induced during the past year to impose a house-tax, and I shall spare no effort to persuade all Municipalities to resort in future to direct rather than to indirect taxation.

11. The following table shows the receipts of the Municipalities under several heads in the year of report, as compared with those of the previous year:—

Heads.	RECEIPTS.				
	1878-79.	1879-80.	More.	Less.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Octroi	1,10,788 0 0	1,16,108 7 5	5,320 7 5	1,769 6 0	
Tax on houses and lands	40,905 0 6	39,135 10 6	.....	.....
Receipts from licenses on trades	2,342 0 6	2,827 2 8	485 2 2	.....
Wheel-tax or other form of receipt from carriages and other vehicles (excluding Tolls)	4,690 10 9	5,032 10 8	341 15 11	.....
Tax on animals	9,606 1 5	10,400 9 2½	794 7 9½	.....
Tolls	2,632 12 6	4,163 0 9	1,530 4 3	.....
Unclassed Taxes	6,711 4 4	6,542 14 1½	.....	168 6 2½	
Rent of houses, gardens, markets, &c.	7,882 5 9	10,160 3 8	2,277 13 11	.....
Fines	3,108 4 1	2,721 11 0	.....	386 9 1	
Miscellaneous	21,177 2 9½	48,571 13 0½	27,394 10 3	.....
Payments for Municipal services rendered to individuals	851 5 2	26,123 6 5	25,272 1 3	.....
Grants-in-aid from Provincial or Local Funds	14,967 14 3	12,194 11 9	.....	2,773 2 6	
Total	2,25,662 14 0½	2,83,982 5 2½	63,416 14 11½	5,097 7 9½	
		Deduct ...	5,097 7 9½		
		Net Increase ...	58,319 7 2		

The total Municipal revenue shows an increase of Rs. 58,319-7-2 over that of the preceding year or 26 per cent., the figures being Rs. 2,83,982-5-2½ against Rs. 2,25,662-14-0½. Of this increase, however, Rs. 6,003-2-2 represent the income of three new Municipalities of Byádgi, Hángal and Háveri. The largest increase appears under the head "Miscellaneous," but it includes a loan of Rs. 15,000 for Rájapur water-works which is not a recurring item of receipt, and Rs. 14,469-12-0 on account of mere adjustments in the accounts of the same Municipality. Similarly the receipts under the head "Payments for Municipal Services" include water-works contributions by private persons in Chiplún amounting to Rs. 24,902-0-5.

Octroi collections rose from Rs. 1,10,788 to Rs. 1,16,108, which is an increase of Rs. 5,320-7-5 or 5 per cent. If, however, the cost of collection is deducted from the receipts, the net increase over the last year is only Rs. 2,580-11-8. Among the remaining items of revenue there are only two which show any noticeable increase, viz., "Tolls" and rent of houses, gardens, markets, &c. Under the former there is an increase of Rs. 1,530-4-3, and under the latter of Rs. 2,277-13-11.

The increase in the receipts from Octroi and Tolls is due to the fact that the season was more favourable than the previous one.

The collections on account of the tax on houses and lands, which is one of the principal items of revenue, decreased by Rs. 1,769.

Grants-in-aid from Provincial and Local Funds were also less than last year by Rs. 2,773.

Classification of Expenditure for year of Report.

12. The following table classifies the total expenditure in the past year of Rs. 2,83,978-7-1 under the seven several heads:—

	Rs. a. p.
Establishment and Contingencies	43,082 1 8
Sanitary Establishments	55,088 1 10
Public Works (Sanitary)	69,298 10 7½
Public Works (General)	42,343 7 8
Repairs	10,781 15 9
Education	5,531 10 10
Miscellaneous	57,213 6 11½

The details under each Municipality will be found in the following statement:—

Expenditure for 1879-80.

District Number	Name of Main Town.	Part	In Rs.			In Rs.			In Rs.			In Rs.			In Rs.			
			In Rs.			In Rs.			In Rs.			In Rs.			In Rs.			
			Rs.	a.	p.	R.	a.	p.	R.	a.	p.	R.	a.	p.	R.	a.	p.	
Ratnagiri.	Vengurla	..	0,000	1,115	1	1,210	1	1	7,0	1	1	2,303	5	5	2,577	7	0	
	Rajapur	..	1,276	1	11	1,600	0	0	2,475	10	1	1,111	5	5	1,111	7	0	
	Ramgarh	..	1,000	0	0	2,100	0	0	2,721	1	1	1,025	12	1	2,721	1	0	
	Chiplun	..	1,753	2	10	1,721	1	1	2,721	1	1	1,025	12	1	2,721	1	0	
	Total	..	10,088	1	1	1,167	11	6	3,191	9	2	1,120	6	0	2,577	7	0	
Dharwar.	Dhawar	..	27,136	2	1	6,179	2	11	12,283	0	8	1,002	3	7	1,018	11	7	
	Hanoli	..	1,327	2	7	7,619	1	1	1,171	3	11	1,612	2	8	1,094	14	7	
	Gadag-Betgaon	..	19,035	3	113	10	6	1,327	0	8	1,009	1	0	1,170	0	0		
	Navalgund	..	1,575	2	2,260	3	5	1,327	1	1	1,009	1	0	7,619	1	8		
	Nargund	..	1,931	1	116	5	1	577	1	0	1,009	1	0	1,170	6	1		
	Dyodhri	..	1,201	0	0	6,060	7	1	1,009	1	0	1,009	1	0	1,170	6	1	
	Dungarpur	..	1,990	1	118	9	1	288	10	11	1,009	1	0	1,170	6	1		
	Rinedhunur	..	11,622	1	109	9	1	1,009	1	0	1,009	1	0	1,170	6	1		
	Haveri	..	1,077	2	1	219	6	5	1,009	1	0	1,009	1	0	1,170	6	1	
	Total	..	20,250	5	11	17,585	5	10	23,795	10	6	16,211	11	3	7,610	8	11	
	Karwar	..	1,246	11	1	3,885	6	0	67	8	10	3,909	9	6	7,115	15	5	
	Kunna	..	1,539	5	4	3,570	9	8	111	11	6	1,011	11	1	1,200	0	0	
	Golconda	..	10,912	3	2	3,250	11	7	1,319	7	2	1,272	11	1	911	12	2	
	Sursi	..	3,707	5	2	1,933	13	9	1,09	2	11	1,272	11	1	700	5	1	
	Haliyal	..	5,295	1	1	1,533	14	8	1,138	5	10	661	2	10	115	1	6	
	Uli	..	5,071	3	9	1,000	0	0	1,000	0	0	1,000	0	0	1715	9	0	
	Total	..	131,920	13	13	10,912	1	0	2,260	0	1	10,912	3	9	7,115	15	5	
Karnata.	Bagalkot	..	14,002	1	1	3,909	2	0	51	11	9	752	15	8	2,60	15	3	
	Kaladgi	..	6,959	2	8	1,012	2	8	2,85	11	0	1,221	1	8	1,200	0	0	
	Bijapur	..	12,938	3	3	625	11	6	31	8	9	3,091	11	6	1,212	8	0	
	Tikal	..	10,107	5,959	5	10	3,578	2	9	28	3	8	1,110	3	3	415	10	1
	Total	..	41,639	5	9	9,115	4	11	101	3	2	2,625	3	1	260	15	3	
Bellary.	Belgaum	..	29,017	0	12	8,573	6	7	2,519	3	101	4,300	2	10	2,711	11	6	
	Yamikomardi	..	5,296	3	95	395	8	3	1,151	6	1	558	1	1	1,112	3	5	
	Nipani	..	9,371	1,081	11	1,111	1	1	446	11	2	1,075	10	7	180	0	0	
	Saundatti	..	8,180	363	11	671	8	11	2,00	0	0	1,121	3	3	60	0	0	
	Golkot	..	12,612	1,117	5	2,016	7	2	1,187	9	7	268	2	6	159	9	4	
	Yellana	..	465	2	8	353	11	7	1,025	0	0	1,081	9	6	1,182	11	7	
	Athni	..	11,558	1,92	0	1,872	12	0	1,872	12	0	1,995	7	5	421	3	9	
	Total	..	73,994	9,100	2	31	14,858	1	7	4,931	13	5	5,899	1	2	1,085	15	3
Grand Total	..	326,738	43,082	1	8	55,088	1	10	69,298	10	73	42,343	7	8	10,781	15	9	
	GRAND TOTAL	..	326,738	43,082	1	8	55,088	1	10	69,298	10	73	5,531	10	10	57,213	6	11 $\frac{1}{2}$

* People assembled at the Juntas. The total of the details 1,18,19,99 only, and the Collector is requested to explain the difference of Rs. 638 15 9.
 † Correct expenditure as entered in the statement prescribed by the Government of India. The total of the details 1,18,19,99 only, and the Collector is requested to explain the difference of Rs. 638 15 9.
 ‡ Details about cost of recruits cannot be found out from the statement as issued by the Government of India.

It appears that Rs. 43,082-1-8, or 15 per cent. of the total expenditure, was on establishments and contingencies, a proportion which to my mind is excessive for mere clerks, collectors, peons, stationery and office rent.

For instance, the cost of establishments employed for the collection of Octroi Duties was Rs. 20,414-9-8, or about 18 per cent of the gross revenue, which is more than last year by 2 per cent.

13. In their Resolution No. 1556 of 1st June last (General Department), para. 6, Government invited particular attention to the Navalgun, Haliyál, Ránebennur, Yamkanmardi, Saundatti and Gadag. high charges on account of special establishments in the Municipalities named in the margin. The following table shows the present and previous cost given in the Resolution quoted, of collecting Octroi Duties in these Municipalities:—

Name of Municipality.	Previous cost of collection.	Present cost of collection.
Navalgun	65 per cent.	39 per cent.
Haliyál	59 "	54 "
Ránebennur	51½ "	31 "
Yamkanmardi	36½ "	33 "
Saundatti	34 "	32 "
Gadag	32½ "	29 "

It will be seen from the above that the proportionate cost of collection in each of those Municipalities has now been considerably reduced, notably in Ránebennur, which shows an improvement of above 23 per cent. No further reduction seems practicable, as the present establishments are kept at a minimum of strength and of cost, the salaries of kárkúns generally ranging from Rs. 4 to 6 only, which is far too low. The percentage in the case of Haliyál is, no doubt, very high; but owing to the situation of the town in an open country, with numerous outlets, the establishment cannot be reduced without risking an important portion of the Municipal revenue. Moreover, the same establishment is employed in collecting cart-tolls, &c. The Octroi Receipts in this Municipality for 1879-80 amounted to Rs. 1,100 and the Toll Receipts to about Rs. 1,239. And if the percentage is calculated on the total of these two sums, it will come to only 28, which is not excessive under the circumstances.

On the other hand, Sanitary Establishments, which include scavengers, cost only Rs. 55,088-1-10 or 19 per cent. of the total expenditure, which is far too small in proportion to a population of 336,798 souls, and a mileage of $173\frac{3}{4}$ of roads to be cleansed.

The expenditure on Public Works (Sanitary) shows fairly well. This includes works for water-supply, on which Rs. 47,790 were spent, of which no less than Rs. 31,476 was in the Katnágiri Municipalities.

Rs. 26,419 were expended on road construction and improvement which exhibits a reasonable percentage.

Education received only Rs. 5,531-10-10, and I fear this sum can hardly be increased until more pressing wants have been supplied.

Outstandings due.

14. The following table gives full details as to the outstandings due and uncollected at the close of the year:—

Statement of the outstanding, after the several Moneys deducted in the South-east Division at the close of 1879 30.

District,	No	Name of Muni- cipal Town.	BALANCE ON ACCOUNT OF						Reason assigned by the Commissioners.		
			R. a. P.	R. a. P.	R. a. P.	Rent to Manc.	Ground Rent, &c.	Interest levied on Earth and Stone Farms,	Cattle Tax, &c.	Miscellaneous.	
1	Vengurla	134 9 5	583 12 0	...	...	202 3 0	...	...	...	...	925 10 5
2	Ratnagiri	134 12 4	119 0 0	...	...	110 0 0	...	1 10 0	...	...	4 0 0
3	Brahmapur.	134 10 0	...	...	...	...	...	...	...	...	1,018 15 4
4	Gadag.	134 10 0	...	...	...	...	...	...	...	...	1,381 0 0
			2,734 6 9	535 14 0	14 8 0	202 3 0	1 10 0	...	...	...	3,329 9 9
5	Dharwar	6 2	5,259 6 8	...	...	979 7 11	...	...	...	91 6 6	12,936 11 3
6	Hubli	12 0	...	...	...	1 14 0	...	...	...	1,500 0 0	1,546 10 0
7	Gadag-Petgodri.	10 0	...	...	...	14 0	0	...	...	...	659 10 0
											974 14 0
											215 12 0
8	Nevgiud	0	...	...	...	16 14 0	300 0 0	...	...	...	14 0 0
9	Nargund	12 0	...	...	...	...	...	...	...	...	...
10	Byadgi	0	...	...	...	...	...	...	...	...	...
11	Hangal	0	...	...	...	...	...	...	...	...	...
12	Ruebenpur	...	...	...	...	...	...	...	...	...	...

Of this about Rs. 350-10-5 are probably recoverable. Some defaulters have absconded. Compulsory process is in force. Rs. 2 are recoverable, Being collected.

Great delay in reason of the necessity of preparing fresh lists of names under the new rates. The balance which relates exclusively to the last year is being collected.

Do.

Part of this amount is due from persons who have left their houses and gone elsewhere. Efforts are being made for the recovery.

Statement of Outstanding due in the several Municipalities in the Southern Division at the close of 1879-80—continued.

District.	No.	Name of Municipal Town.	BALANCES ON ACCOUNT OF										Reasons assigned by the Commissioners.
			House Tax.	Wheel Tax.	Halikhor Cess.	Rent for Market.	Ground Rent, &c.	Interest levied on Earth and Stone Farms.	Cattle Tax, &c.	Miscellaneous.	Total.		
24.	Belgaum	...	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
25.	Yankamardi	...	168 12 0	359 10 3	22 13 0	.....	.....	.....	.....	.....	581 3 3	Of this Rs. 304 1 9 have since been recovered. The remaining balance is being collected.
26.	Niphni	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
27.	Saundatti	...	175 12 0	.....	.....	.....	.....	.....	.....	.....	175 12 0	Of this Rs. 31 8 0 have since been collected Rs. 64 will have to be written off on account of fallen and deserted houses. Arrangements are being made for collecting the remaining arrears (Rs. 80 4 0).
Belgaum		...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
28.	Golkot	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
29.	Yellama (temporary).	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
30.	Athni	...	.....	.....	.....	4 3 0	.....	.....	.....	.....	4 3 0	Since recovered.
Total		...	175 12 0	168 12 0	389 10 3	27 0 0	27 0 0	27 0 0	27 0 0	27 0 0	761 2 3	.....
GRAND TOTAL		...	12,296 12 3	6,092 13 11	532 2 3	1,216 8 11	686 10 1	16 14 0	395 6 0	1,591 6 6	22,823 9 11	.....

The total outstandings amount to Rs. 22,828-9-11 or 8 per cent. of the gross annual income, a proportion which is excessive. I see no reason why the outstandings of Municipal taxation should be more than nominal, for octroi is paid down in cash, and the direct taxes are very light and mostly leviable from house-owners.

15. The following Municipalities have been very lax in this matter, viz., Dhárwár, Chiplún, Ratnágiri, Vengurla and Navalgund, and the greatest offender is Dhárwár, where I must condemn the Commissioners as having been very remiss in collecting their revenues. A great check on this supineness as well as on irregularity in accounts, will be found in the general adoption of a rule, that at each meeting of the Commissioners, for whatever purpose, special or ordinary, the first business of the day shall be that the clerk or secretary shall place the accounts of receipt and expenditure *written up to date* before the meeting, with a memorandum of outstandings. No other business to be commenced until the same have been inspected and the fact entered on the proceedings.

Real property of the Municipalities.

16. I have prepared a schedule of the real property possessed by each Municipality, which I do not append as I have found many errors in it, which will require time to trace.

I doubt if sufficient attention has as yet been paid in the larger towns either to the development of Municipal income from this source or to the acquisition of small plots of land capable of improvement and of realizing a fair income in the future.

The schedule of real property will require much scrutiny, but should be most scrupulously prepared once for all at the outset and as carefully written up from year to year.

Cash Balances.

17. The balances on hand on the 31st March 1880 are exhibited in the following table :—

District.	Number.	Names of Municipalities.	Balance on hand on 31st March 1880.	District.	Number.	Names of Municipalities.	Balance on hand on 31st March 1880.
Ratnágiri.			Rs. a. p.	Káladgi.			Rs. a. p.
	1	Vengurla ...	2,638 9 2		20	Bágalkot ...	2,218 15 7
	2	Rújjapur ...	1,390 3 1		21	Kaládgi ...	1,131 4 11
	3	Ratnágiri ...	158 4 9		22	Bijápur ...	790 9 11
	4	Chiplún ...	1,721 5 7		23	Ilkal ...	6,874 2 0
		Total ...	5,908 6 7				
						Total ...	11,015 0 5
Dhárwár.	5	Dhárwár ...	3,011 13 2	Belgaum.			
	6	Hubli ...	4,478 5 5				
	7	Gadag-Betgeri ...	1,140 4 0				
	8	Navalgunđ ...	5,279 11 10				
	9	Nárgund ...	1,233 0 11				
	10	Byádgi ...	2,900 0 6				
	11	Húngal ...	14 0 2				
	12	Ránebennur ...	2,435 12 7				
	13	Háveri ...	1,027 14 11				
		Total ...	21,520 15 6				
Káthiawári.							
	14	Kárwár ...	1,829 12 5				
	15	Kumta ...	2,540 6 3				
	16	Sírsi ...	4,296 13 9				
	17	Haliyal ...	2,410 10 5				
	18	Gokarn ...	1,871 12 11				
	19	Ulvi (Temporary) ...	828 1 9				
		Total ...	13,777 9 6				
						GRAND TOTAL ...	91,519 12 2

The famine works appear to have absorbed the cash balances of the Municipalities, which is no matter for regret, as no Municipality in the mofussil can as yet have so far supplied its Municipal needs as to be justified in keeping a heavy cash balance.

Government will observe that the actual cash balance is Rs. 91,519-12-2, while from the figures given by the Presidents (para. 8), there should only be a balance of Rs. 31,065-11-11. The discrepancy will be traced in the course of the season and is probably due to errors in the figures supplied by several Municipalities for the gross revenue and expenditure from the date of establishment.

Municipal Loans.

15. I show below full particulars of the Municipal loans. The security is in every case the entire income of the Municipality:—

Statement of Taxes levied by Municipalities, Southern Division.

Such actions, are gradually finding favour with non-country investors, and it is very significant that a non-popular project such as this may be done by the execution of large sanitary and water-supply works, which are otherwise entirely acceptable.

Roads in Lighting.

13. It appears from the following return that the thirty Municipalities cover 173 miles of roads besides lanes, which they should keep in repair and which should also be lighted in some way. As a matter of fact, however, there are only 725 lamps or 4 lamps per mile. It is only of late years and with the introduction of cheap kerosine-oil and kerosine-lamps that Municipalities have taken seriously to street lighting. I earnestly hope that the Government of India's Petroleum Bill will not operate so as to enhance the cost of kerosine-oil and discom urge Municipal Committees in the extension of street lighting:—

District	Name of Municipal Town	Length of Roads in Miles	Number of Lamps	Number of Lamps per Mile	REMARKS
Ratnagiri.	Vengurla	3½ miles	60	10.9	Besides lanes of which length is not known.
	Rajapur	1½ miles made road.	40	26.66	
	Ratnagiri	5 miles cart road ..	25	5	
	Chiplun	7½ do. do...	19	2.5	

District.	Name of Municipal Town.	Length of Roads in Miles.	Number of Lamps.	Number of Lamps per Mile.	REMARKS.
Dhárwár.	Dhárwár	16 to 17 miles ...	82	5·	
	Hubli	28 do. ...	190	3·6	
	Gadag-Betgeri	8 to 9 do. ...	40	5·	
	Navalgund	4	1	·25	
	Nárgund	3 ... ...	...	...
	Byádgi ... ...	....	...	...	No roads have yet been constructed. No lights.
	Hángal ... ...	....	...	...	Ditto.
	Ránebennur	Nearly 5½ miles ...	6	1·	
	Háveri ... ...	....	...	...	No roads have been constructed. No lights
Kára.á.	Kárwár	4	40	10·	
	Kumta	6½	50	8·	No street lamps
	Gokarn	2½ ... ...	...	...
	Sírsi	9	25	2·8	No lights maintained by the Municipality.
	Hályál	9 ... ...	...	...
Kálidg.á.	Bálgalkot	1½	35	7·78	
	Kaládgi	5½	23	4·18	
	Bijápur	A little more than 7½ miles.	10	1·33	
	Ilkal	4½	25	5·56	
Belgaum.	Belgaum	A little more than 11 miles.	75	6·82	Besides 8 lamps at toll stations 2 in Dispensary and 2 in the Municipal Office.
	Yámkannardi	1½ miles	10	6·67	
	Nípáni	A little more than 4½ miles of made road.	22	1·9	
	Sundatti	1½ miles	3	1·7	
	Gokák	Nearly 3 miles ..	4	1·33	
	Yellama	5 miles ... ..	...	...	Temporary Municipality. No lights
	Athni	9 miles	30	3·33	
	Total	173½	725	4·1	

Public Latrines.—Disposal of Night-soil and Town Refuse.

20. Public latrines exist only in the 5 Municipalities marginally noted out of

30 towns, and the proportion of seats to population even there is 380 persons to each seat. In all other towns there are either pit-privies or the people resort to the fields and environs of the town. There is no Municipal matter which requires more serious and persistent consideration than the disposal of the night-soil of our populous towns, and I hope next year to be able to report something like a systematic attempt to deal with the subject.

Name of Municipality.	Number of Blocks of Latrines.
Dhárwár ...	2
Hubli ..	8
Kárwár ...	5
Belgaum ...	8
Gokák ...	8

In the towns of Ratnágiri and Belgaum only has the Bombay Halálkhor Cess system of 1866, which has done such wonders, been introduced, and only in the towns noted in the margin is night-soil or town refuse either sold or utilized. Until a few years ago, a prejudice existed among the agriculturists to use these valuable products on their fields—now competition is keen among them, and I cannot doubt that it will be the same elsewhere if Municipal Committees will act earnestly and set an example to the people by renting lands and thereon applying the manure.

Water-supply.

Vengurla, Rájápur, Ratnágiri, Chiplún, Dhárwár and Nípáni.

21. Only in six towns out of thirty has any attempt been made to supply good water.

Ratnágiri is raising a loan to pay for its water-works, originally constructed from Local Funds.

Rájápur and Vengurla have supplied themselves mainly from subscriptions by the townspeople; Chiplún has also constructed head-works. Dhárwár has a reservoir which should fill up this monsoon and the distribution works will be undertaken next season. It has taken the whole season to obtain the surveys for the improvement or extension of the existing Nípáni works, but I trust something may actually be done next year.

22. The Belgaum scheme, it was hoped, would have been ready this year, but the Irrigational Department have only prepared a preliminary report, which shows that the scheme is far too costly for the Municipality to undertake. Whether it will or will not be worth the while of Government to execute it as an Irrigational work, levying water-rates from the town and supplying the Cantonment, as in Poona, is a question which I am now discussing with the Superintending Engineer for Irrigation.

23. I trust that the Hubli Municipality will take steps this year to increase its supply. In nearly all other towns the water-supply is unsatisfactory and could be improved at a comparatively small cost.

Scavenging.

24. There are apparently only 424 scavengers to 173 miles of roads exclusive of paths and lanes—an absurdly inadequate number. I fear that even these few men are not entirely employed in town cleansing, but are frequently used for road repairs and other miscellaneous work. The fact is that the actual cleansing of a populous town each day of the dirt accumulated in the preceding 21 hours is a work requiring both system and experience, while it is the very first and most important Municipal duty. Too often, however, the Inspector or other officer (who should hold the same position and perform the same duties as the Assistant Health Officer, Ward Inspector or Sub-Inspector in Bombay) is a person whose very caste precludes his personally performing the work of supervision as it ought to be done. In the smaller towns, too, the Commissioners do not attach due importance to daily scavenging, and the result is that a few main streets only are swept and the refuse perhaps thrown into the back gullies, while more money than can be afforded is wasted on works of show.

25. Every Municipality ought to be able to afford Rs. 20 per mensem for a Sanitary Inspector, who should, if possible, be obtained from the Sub-Inspectors or other men trained in the Health Departments of the cities of Bombay or Poona, or the Inspector might be sent to Bombay or Poona to be trained. Much money now wasted will thus be saved and the actual sanitation of each town will then be systematically performed. I have myself tried the plans with success in several Konkan Municipalities.

Connection of the Sanitary Department with the Municipalities.

26. In Government Resolution No. 2617 of 23rd August 1876, an admirable scheme was laid down by which Municipalities would have the benefit of the advice of the Sanitary Commissioner or his Deputies on every important sanitary question, but the famine threw every thing out of gear, and I noticed during my

tour that not only had the Resolution itself become almost a dead letter, but that there was not that constant and cordial interchange of communication that should exist between the Deputy Sanitary Commissioners and the District Officers. In the few instances of a Deputy Sanitary Commissioner visiting a town (only 3 Municipal towns out of thirty were so visited last year) he was not always accompanied by the Municipal Commissioners, and his report when received by the District Officers, Presidents or Vice-Presidents was too often pigeon-holed, while it never reached the Commissioner's office at all.

I therefore issued the following circular to the Presidents of Municipalities :—

“ Whenever the Deputy Sanitary Commissioner of your Division inspects any Municipal town in your District, the Assistant Collector in charge of the taluka should endeavour to be present and to accompany him on his tour. The fullest information should also be given to the Deputy Sanitary Commissioner on every matter concerned with the sanitation of the town.

“ 2. Whenever the Deputy Sanitary Commissioner may make any report or communication or memorandum on the subject of the sanitation of any Municipality a copy should, as soon as possible, be forwarded to the Commissioner, S. D., with such observations and explanations as may seem called for.

“ 3. All such reports or communications received during the current fair season from the Deputy Sanitary Commissioner should be now forwarded.”

This was followed by a second Circular No. $\frac{P}{77}$ of 22nd June :—

“ Referring to this office Circular No. $\frac{P}{612}$ of 17th ultimo, the undersigned, at the special request of the Sanitary Commissioner, draws special attention to para. 10 of Government Resolution No. 2617 of 23rd August 1876.

“ The whole Resolution seems hitherto, because of the disturbing influence of the famine or for other reasons, to have become a dead letter; but the undersigned trusts that all officers concerned will now proceed literally to enforce the orders of Government.”

I hope that good results may follow during the next season.

Dispensaries and Vaccination.

27. The following towns only have supplied themselves with dispensaries :—

Belgaum.	—	Saundatti.	—	Haveri.	—	Ilkal.
Athni.	—	Hubli.	—	Bagalkot.	—	Kumta.
Gokak.	—	Gadag-Betgeri.	—	Bijapur.	—	Sirsi.

In the following towns steps are being taken to have dispensaries established :—

Rajapur. | Chiplun. | Navalgund.

The following towns contributed specially towards vaccination the sums shown opposite their names :—

						Rs.
Dhawar	...	...	...	...	...	196
Hubli	...	...	...	...	...	246
Gadag-Betgeri	...	...	...	...	...	252
Bagalkot	...	...	...	...	...	108
Belgaum	...	...	...	...	...	238
Athni	...	...	...	...	...	180

As both these subjects are annually separately dealt with by Government I need not go into details.

Municipal Prosecutions.

28. The following table shows that in all the thirty towns there were only 352 Municipal prosecutions in the past year. These figures show, as plainly as can be shown, that there is not much heart or energy in enforcing Municipal laws and that sanitation must be imperfect :—

Statement showing the Number and Result of Municipal cases

disposed of in the Municipalities of Southern Division during the Year 1879-80.

REMARKS.

* It shall be the duty of every householder, or in his absence his eldest, responsible representative, to report any birth or death occurring in his house, at the Municipal Office, within 3 days or 72 hours, and to sign the Register opposite the entry which shall be made on his information. Any person contravening the above rule should be liable to pay a fine which may amount to Rs. 5 on conviction before Magistrate.

[†]These cases were punishable under Section 74. Details not given.

were punished by fine only.

Birth and Death Registration.

29. In all the Municipalities this is now performed by the Municipal establishments. In some few cases, notably in the Kánara Municipalities, there appears an approach to accuracy, and the number of births registered nearly comes up to the deaths. In many other Municipalities the disparity is marked, and very much closer attention must be paid to this matter. Until the registration in cities and towns is perfected, it is hopeless to look for accuracy in outlying villages. Municipal Committees should set an example in this matter, and if need be should employ special agency.

30. The following are the figures for the past year which show 6,801 deaths and 4,584 births, the total death-rate being 20 per mille and the birth-rate being only 14 per mille, or only 67 per cent. of the deaths:—

Statement showing the figures for Birth and Death Registration in each Municipal Town in the Southern Division during the year 1879-80.

District.	Number.	Names of Municipalities.	Births.	Deaths.	REMARKS.
Ratnágiri ...	1	Vengurla ...	61	116	Not given.
	2	Rájapur ...	65	208	
	3	Ratnágiri ...	...	...
	4	Chiplún ...	33	113	
		Total ...	159	437	
Dhárwár ...	5	Dhárwár ...	252	632	Not given.
	6	Hubli ...	666	778	
	7	Gadag-Betgeri ...	217	326	
	8	Navalgund ...	250	207	
	9	Nargund ...	...	...
	10	Byádgí ...	21	43	
	11	Húngal ..	57	50	
	12	Ríncbennur ...	171	76	
	13	Ilaveri ...	94	40	
		Total ...	1,731	2,152	
	14	Kárwár...	246	218	
	15	Kumta ...	257	277	
	16	Gokarn...	94	98	
Kánara ...	17	Sirsí ...	80	195	Temporary.
	18	Hályál...	238	300	
	19	Ulvi (Temporary)	...	...
		Total ...	915	1,088	
Káládgi ...	20	Bágalkot ...	283	355	Not given.
	21	Káládgi ...	25	193	
	22	Bijápur ...	119	458	
	23	Ilkal ...	...	...
		Total ...	427	1,006	
Belgaum ...	24	Belgaum ...	546	895	Temporary.
	25	Yamkanmardi ...	49	83	
	26	Nipáni ...	221	378	
	27	Saundatti ...	104	177	
	28	Gokák ...	122	233	
	29	Yallama (Temporary) ...	...	...
	30	Athni ...	310	352	
		Total ...	1,352	2,118	
		GRAND TOTAL ...	4,584	6,801	

Municipal Accounts.

31. The information for Statement No. III. has been furnished by the Municipalities in an uniform manner in Bengal maunds, seers and tolas. It must, however, be remarked that Municipal Commissioners have no means of weighing or valuing the goods imported into Municipal towns. The figures for imports, therefore, are based on the mere guesses of low-paid and comparatively ignorant octroi collecting kárkúns, and are consequently of little value.

32. In the Hubli and Gadag-Betgeri reports the estimated future income after a strict application of the Government of India's Town Duties Bill has not been stated, as it should have been under Head XIV. Mr. Muir, however, separately reports that the Hubli income will probably fall from Rs. 12,453-12-11 to some Rs. 8,500, and the Gadag-Betgeri realizations from Rs. 5,873-2-0 to Rs. 4,350.

33. I examined the Municipal accounts of Dhárwár, Belgaum, Vengurla, Ratnágiri, and Nipáni. Errors, inaccuracies and irregularities discovered have been communicated to the several Collectors and Presidents of Municipalities concerned. Their explanations on certain points, which need not be detailed here, have been called for as usual. I may mention here that among other things it was noted in the accounts of the Belgaum Municipality for the last year that Rs. 127-7-0½ were debited as paid for discount on copper coin sold by the Municipality in exchange for silver coins. This was a clear loss to the Municipality. The discount paid varied from two to two pies and a half per rupee. The practice has been stopped, and silver coin is now obtained in exchange for copper coin from the Government Treasury under Section 5 of the Civil Account Code.

34. The accounts of all the Municipalities have been duly examined, and audited by auditors appointed for the purpose, but no serious irregularities or mistakes were found. I have directed that in future a statement showing the outstanding due to each Municipality shall accompany the annual reports.

Concluding Remarks.

35. The reports by the Vice-Presidents of the Municipalities are themselves sufficiently full. They are also in most cases criticized, commented upon or explained by the Presidents. Very little further remark is therefore necessary *at present* from me. After another season when I shall have visited most of the towns and carried out some of the reforms sketched in this paper, I propose to deal with each Municipality in detail.

36. On the whole it may be affirmed that much good has been effected by Municipal institutions, but it must be conceded that they require very close supervision, and above all *direction*, in all matters relating to taxation and sanitation.

37. We must all hope that, for years to come, the disturbing influences of famine and pestilence may be absent, and that the development of what promises to be a very powerful agency in the advancement and civilization of the country may not be retarded. I submit with deference that it would, in no small degree, stimulate private individuals to exert themselves in the improvement of their native towns were Government occasionally to confer titles of distinction (such as Ráo Bahádur and Ráo Sáheb) on gentlemen on the Municipal Committees who have distinguished themselves conspicuously by their zeal and devotion to Municipal matters.

I have the honour to be,

Sir,

Your most obedient Servant,

ARTHUR CRAWFORD,

Commissioner, S.D.

No. 1778 OF 1880.

GENERAL DEPARTMENT.

FROM

H. N. B. ERSKINE, Esq.,
Commissioner in Sind;

To

HIS EXCELLENCY THE RIGHT HON'BLE SIR JAMES FERGUSSON,
BART., K.C.M.G. AND C.I.E.,
Governor and President in Council, Bombay.

Commissioner's Office, Karáchi, 8th December 1880.

RIGHT HONOURABLE SIR,

I have the honour to submit reports on the administration of the several municipalities in Sind and reviews by the Collectors and Presidents, in accordance with the instructions contained in Government Resolution No. 1790, dated the 26th June 1880, together with Statistical Statements I, II, and III compiled in this office for the whole province, and to make the following observations.

2. The number of municipalities in operation has continued the same as in last year, viz., 39, of which 4 are classed as city and Number of Municipalities. 35 as town municipalities. They were all reconstituted Municipal Districts under Bombay Act VI. of 1873 in March 1879, so that the present report exhibits the results of the first complete year in which the new law has been in operation.

3. The municipalities are distributed amongst the several districts as follows:—

					City.	Town.
Karáchi	...	...	...	...	1	9
Hyderabad	...	...	...	...	1	13
Thar and Pákar	..	...	...	...	...	3
Shikárpur	..	...	...	...	2	9
Frontier	...	...	...	...	...	1

In the Karáchi and Hyderabad Districts the city municipalities are those of Karáchi and Hyderabad respectively, and in the Shikárpur District, those of Shikárpur and Sukkur.

4. The total number of Municipal Commissioners is 622, of which 171 are *ex-officio* and 451 are nominated. Distinguished as Constitution "officials" and "non-officials," the number is 198 and 424 respectively; while of the whole number, 82 are Europeans and 840 Natives. Compared with last year there is an increase of 18 in the total number of Commissioners, and a decrease of 12 in the European Commissioners. The decrease is mainly due to absence on leave or on special duty of European officers whose places as Deputy Collectors and Presidents of the several municipalities have been filled by Native Officers. The number of *ex-officio* Commissioners remains the same. It appears that in the Hyderabad District the attendance has not been regular, and the provisions of the law regarding the holding of meetings have been overlooked. The fact has, however, attracted the attention of the Collector and President, and I hope that he will be able to ensure greater regularity in future. In para. 7 of his review, the Collector of Karáchi shows a number of Commissioners as "elected." The fact, however, is that no system of election exists such as is contemplated by Section 7, clause 2 of the Bombay Municipal Act. Shortly after the Act was introduced in Sind, the Collector of Karáchi addressed my predecessor on the subject of the issue of rules for election, but he was informed that for the present the appointments should continue to be made by the Commissioner, but that the Collector in making his selection was at

liberty to consult heads of communities. It is the members who are appointed by this process of selection that are now said by him to be elected. This error of classification has, however, been corrected in Statement I., appended, where the whole number of non-official Municipal Commissioners in the Karáchi Municipality as elsewhere has been entered under their proper head as "Nominated."

5. No actual change has taken place in the boundaries of any municipality, but those of the city of Hyderabad formed the subject of correspondence, and an extension was determined

which was carried into effect after the expiration of the year. In 1878 the Collector of Hyderabad pointed out that a large grain dépôt had been formed on the left bank of the Fuleli, and that many small shops had been established just outside municipal limits, where large purchases were made for local consumption in the city. The residents were in the habit of buying small quantities which could not be detected upon importation into the city and so escaped octroi duty. Consequently in the interests of the revenue a change of boundary was very desirable, and the extension was finally notified on 21st May 1880. This adds from the year 1880-81 to the municipal limits an area of 2,169 acres, of which 1,655-10 are assessed to the Government revenue, 460 consist of waste land, and the remaining 53-30 are comprised in village sites. The number of villages thus brought under the municipal administration of the city of Hyderabad is 18, with a population of 1,070 persons. It has been impressed on the municipality that the extension confers on them no right to lands within the tract of the country newly added except to such extent as may hereafter be specially conceded to them by Government.

6. The only changes deserving of notice under this head are, that a clause Taxes and Imposts. which had been omitted previously has been added to the Schedules of all Town Municipalities in the

Shikárpur District securing exemption from octroi of all goods belonging to Government; that in some of the municipalities of the same district, cotton, wool and raw silk, which contrary to the orders of the Government of India were taxed, have been removed from the lists of taxable articles, and that the Sukkur, Shikárpur and Garhi Yásin Municipalities have been induced to fix duty on cloth and metals *ad valorem* instead of by weight. The Rohri Municipality has also proposed an *ad valorem* rate on cloth, but the townspeople have protested against it as being considerably in excess of what is now levied by weight, and the subject is under reference to the Collector. An error unfortunately crept in the Schedule of Taxation of the Jacobabad Municipality, which led it to charge 5 per cent. *ad valorem* on silk and woollen goods. This was discovered while the returns received for this report were being scrutinized in this office, and has been put a stop to, the duty pending revision of the schedule now under consideration having been reduced to Rs. 1-8-0, which is the authorized maximum. There was also another unauthorized levy made by the Jacobabad Municipality in the exaction of an annual fee of Rs. 10 from every broker settling bargains of animals, which likewise attracted notice lately and has been stopped.

7. The gross municipal income of the province amounts to Rs. 8,18,959-5-10 Income. as compared with Rs. 7,71,276-1-2 last year. There is a net decrease of Rs. 89,012-2-4 in miscellaneous

revenue, and a net increase in revenue from taxation of Rs. 1,36,695-7-0. The chief causes of decrease under the former head are that last year a loan instalment of Rs. 50,000 was credited to miscellaneous receipts by the Hyderabad Municipality, and that in most of the municipalities, as explained in the Administration Reports of the several districts, there has been a considerable falling off in the amount of fines from cattle-pounds. The increase in revenue from taxation, which is chiefly on account of octroi duties, is ascribed partly to briskness of trade in connection with the Afghán expedition, and partly to the fact that, in consequence of the extended period of two years within which refunds are now admissible, goods which were before stored outside the municipal limits are now brought into the town. The latter item of increase is, however, merely nominal, as the amount of refunds will be proportionately greater.

8. Regarding the question of refunds it appears that in compiling the statistical returns a uniform system has not been observed by all municipalities.

Some have shown the full revenue collected under octroi, merely debiting the amount of refunds under miscellaneous expenditure; whilst others have shown only *net* octroi revenue. For present purposes the latter course would appear to be the correct one, as otherwise, the figures which are supposed to show the incidence of taxation will create a wrong impression. In the reports for the Shikárpur and Garhi Yásin Municipalities at any rate the former course has been followed; while in the Karáchi and most other reports the latter and more correct system has been adopted, but there are some which leave it uncertain how the figures are to be interpreted.

9. Of the total income mentioned above Rs. 6,73,150-3-11 have been derived from taxation alone:—

			Rs.	a.	p.
1. Octroi	...	...	5,98,669	2	4
2. House-tax	...	...	45,506	1	6
3. Special fees for licenses, Section XXII. of the Municipal Act	...	...	57	8	0
4. Wheel-tax	...	...	23,604	2	6
5. Tax on animals	...	...	228	6	9
6. Tolls and ferries	...	...	212	8	0
7. Halálkhор cess	...	...	3,811	3	1
<hr/>					
Total...Rs.			6,72,089	0	2
<hr/>					

The remainder, Rs. 1,45,809-1-11, is due to minor heads of receipts, such as rents, fines, miscellaneous and grants-in-aid from Provincial and Local Funds.

10. Turning to Statement I., it will be seen that octroi is the main source of revenue for all municipalities in Sind. House-tax Octroi. is collected in four towns, of which three are in the Karáchi District and one (Sukkur) in the Shikárpur District.

11. Wheel-tax is levied in every municipality in the Shikárpur District, in the city municipality of Karáchi, and in town municipalities of Jacobabad and Umarkot. In the last mentioned municipality, however, the revenue derived from this source produces the insignificant sum of Rs. 22. In the Hyderabad District no wheel-tax is levied, and the amount shown in column 11 is derived from public conveyances licensed under Bombay Act VI. of 1863 (Public Conveyance Act).

12. The tax on animals levied in two of the three municipalities in the Thar and Párkar District is an annual charge on milch Tax on animals. cows and buffaloes kept inside municipal limits, large numbers being kept for purposes of trade.

13. A halálkhор cess has been imposed in Sehwan and Bubak in the Karáchi District; in Garhi Yásin, Kambar, and Rohri Halálkhор Cess. in the Shikárpur District; and in Jacobabad in the Upper Sind Frontier District. Steps have been taken to introduce a similar cess in the Hyderabad Municipality, where at present there is no direct taxation of any kind.

14. House-tax for the town of Sukkur was sanctioned in 1878, but this House-tax. is the first year in which it has been levied. The tax is assessed at 2 per cent. on the nominal rental of all houses except those which are estimated to yield less than Rs. 3 per mensem. The total number of houses assessed to the tax was 4,311, the total yield being Rs. 4,383-10-0. When any question as to the rental arises, it is decided by a Sub-Committee. The tax is one which is probably more unpopular than any other, but, if carefully regulated under the personal supervision of the Collector and President, I hope that the present dissatisfaction may gradually be overcome, and that the example of Sukkur may be followed in other municipalities in Sind; so that in course of time many items may disappear from the octroi schedules which produce a revenue very small in comparison with the trouble and cost of collection. The only other municipalities in which house-tax is at present levied are those of Karáchi, Kotri, and Keti.

15. The incidence of all taxation per head of population for the province is
 Incidence of taxation. Rs. 2-6-2, and that of the whole municipal income
 Rs. 2-14-6. The corresponding figures for 1878-79 were
 Rs. 1-14-1 and Rs. 2-11-4. Some portion of the increase observable is due to an

NOTE.—For the different ratio of increased incidence under the two classes of revenue, see para. 7 above. The corresponding figures for 1878-79 were
 the population given for the Shikárpur and Rohri Municipalities was arrived at by making an increment to the census figures at the rate of 1 per cent. per annum.

This being contrary to the orders of Government the actual figures of 1872 have now been adopted. Still, as explained in paragraph 7 above, there has been a general increase of revenue, and when this is the case, and the figures for population remain stationary, the nominal incidence of taxation must inevitably show an increase also. Taking the different municipalities severally, the incidence of taxation ranges from annas 4 and pies 9 to Rs. 6-9-4, and that of the income from all sources together from annas 5 and pies 11 to Rs. 9-4-7. The highest rate of incidence is still shown in the city municipalities of Karáchi and Sukkur, with reference to which I would beg the attention of Government to the remarks contained in para. 11 of my last year's report. Until the new census supplies us with more veritable statistics any explanation must be more or less conjectural, but every endeavour has been made during the year to insist upon the Refund Rules being carefully and liberally worked, and to eliminate all items from the Octri Schedules which were inconsistent with the principles so frequently enunciated by Government.

16. The expenditure in the year amounts to Rs. 6,72,762-11-5, and in
 Expenditure. comparison with that of the previous year, which was
 Rs. 6,69,766-6-5, shows an increase of Rs. 2,996-5-0.

The principal heads of expenditure are detailed below.

17. The cost of office and collection establishments amounts to Rs. 55,383-8-5
 Establishment and collec- and Rs. 49,421-11-8, against Rs. 53,541-2-10 and
 tion charges. Rs. 46,482-4-9 respectively in the previous year, the
 result being an increase of Rs. 1,842-5-7 in the office
 and Rs. 29,396-0-11 in the collection establishment. The chief portion of this
 increase is to be found in the city municipalities of Karáchi and Hyderabad,
 where the combined expenditure under both heads has been Rs. 39,292-11-8
 and Rs. 11,256-3-3, while in 1878-79 the cost was Rs. 35,016-8-6 and
 Rs. 9,884-9-5. The difference is due mainly to revision of establishments with
 a view to secure more effective agency for the audit of accounts and the super-
 vision of collections and refunds, and to the periodical increment to salaries
 under the rules. The percentage which the total cost of establishment in each
 district bears to the municipal income from all sources is as follows:—

	City.			Town.			
	Rs.	a	p.	Rs.	a	p.	
Karáchi	...	12	12	4	11	8	9
Hyderabad	...	10	3	10	13	8	11
Shikárpur	...	14	8	8	12	2	10
Thar and Párkar	7	1	5
Frontier, Upper Sind...	16	1	0	

From the above it will appear that in city municipalities Shikárpur gives the highest percentage and Hyderabad the lowest, the figures being Rs. 14-8-8 and Rs. 10-13-10 respectively. Among the town municipalities the lowest percentage is that in the Thar and Párkar District, amounting to Rs. 7-1-5, and the highest that in Upper Sind Frontier, being Rs. 16-1-0. This, however, is less by Rs. 3 than it was last year.

18. Police charges borne by the several municipalities amounted this
 year to Rs. 77,926-12-3. Last year the cost was
 Police. Rs. 92,843-11-10. The decrease is attributable to the
 introduction of the new Municipal Act (Bombay VI. of 1878), which limited the
 liability of each municipality to a sum not exceeding half the actual charges on
 account of Police employed within the municipal limits: whereas the previous prac-
 tice had been for many of the municipalities to defray the entire cost of the Police
 employed within their limits. The introduction of the new Act necessitated a re-
 distribution of the District Police and a reduction of the force paid for exclusively

by the municipalities. The result is a very considerable reduction in the municipal expenditure under this head, which, however, has only partially taken effect in the accounts under review, as the re-adjustment was not carried out until the year was far advanced, and in some instances not until after the close of the year.

19. The aggregate expenditure under this head amounts to Rs. 95,617-5-3 against Rs. 84,310-1-2, showing an increase of Rs. 11,307-4-1. The increase has been incurred in introducing improvements in the conservancy system to which, as I had occasion to observe on tour, too little attention has hitherto been paid. Want of proper supervision, defective arrangements for ensuring the regular muster of scavengers and a most uneconomical disposal of town refuse, seemed to me to be the points on which improvement was most to be desired.

20. The expenditure under this head shows a decrease of Rs. 15,810-10-10, Lighting. The bulk of the decrease occurs in the Karáchi District where the last year's expenditure was abnormally large on account of a large purchase of kerosine oil, of which a considerable quantity is still in stock for consumption in this and the following year.

21. The total expenditure on roads during the year amounted to Rs. 43,658-7, Roads. and, compared with Rs. 58,114-2-0 in 1878-79, shows a decrease of Rs. 14,455-10-11. The outlay on this account by the city municipality of Karáchi alone has fallen off by Rs. 15,635-3-9. The city municipality of Hyderabad also has receded from Rs. 5,897-5-4 to Rs. 446-9-6 only. The decrease is specially observable in the large towns of Karáchi and Hyderabad, where the municipalities have had heavy demands on their funds in connection with the new water-works. In Sukkur there was little difference in this respect between this and the former year, whilst in Shikárpur the expenditure was considerably greater, as the municipality undertook the pavement of the main bázár and the branch roads leading therefrom at a cost of Rs. 15,659. In the smaller municipal towns which I have visited the roads have been, generally speaking, in fair order.

22. Under this column the small sum of Rs. 2,808-8-5 alone is shown, Drainage works. and this expenditure was chiefly incurred in the Shikárpur District; but it is evident that the figures given do not correctly represent the outlay, and that through some misunderstanding, expenditure which should properly have appeared under this head has been entered in other columns. Thus the Secretary to the Karáchi Municipality in para. 4 of his report alludes to a sum of Rs. 8,797, which has been expended in that town on the completion of a system of drainage in the sadar bázár.

23. The expenditure under this head is Rs. 38,686-14-11 against Water-supply. Rs. 11,658-0-11 in the former year, showing an increase of Rs. 27,028-14-0. The greater portion of this increase is on account of the construction of a tank at the fort at Hyderabad in connection with the water-works to form a reservoir for the supply of the town. The water-works for the city and camp of Karáchi opened by His Excellency the Governor on the 28th February 1880, are now in progress; the total amount for which the work has been let on contract is Rs. 6,15,507—an expense which the municipality is able to meet without any extraneous aid, the balance to its credit at the close of 1879-80 being Rs. 6,27,333-4-8. The work is expected to be completed within two years and a half from the date of its commencement.

24. The distinction between the two heads marginally noted has not been accurately observed, and as has already been pointed out, the cost of drainage improvements in Karáchi has been shown under "Other Public Works" instead of in its own proper column. The most important buildings erected during the year have been—

- (1.) A bonded warehouse at Karáchi completed at a cost of Rs. 11,654.
- (2.) A Municipal Office, Public Library, and Beef Market at Sukkur, aggregate cost Rs. 15,659-6-0.

Mention may also be made of improvements effected in the main bázár at Kambar (cost Rs. 2,232) and of the construction of a new vaccine station at Karáchi (Rs. 751).

25. The charges on account of dispensary and vaccination establishments Sanitary and Charitable Establishments vary but slightly from those of last year, and little has been said on the subject in the several reports. The increase (Rs. 2,135-7-0) may be accounted for in Karáchi alone, where the higher expenditure is due principally to measures taken on the outbreak of cholera and to the establishment necessary on the introduction of Bombay Act IV. of 1879, by which vaccination was rendered compulsory.

26. There has been a decrease of Rs. 5,259-1-7 in the municipal expenditure on account of education, the cost incurred in 1878-79 Education. and 1879-80 having been respectively Rs. 39,223-4-8 and Rs. 33,964-3-1. It is so far satisfactory to note that no part of this decrease is attributable to a smaller contribution on account of the teaching staff, though greater assistance may well be looked for in this respect. The difference is due to fewer school buildings having been erected in the course of the year. The only school-houses built wholly or in part out of municipal funds were :—

NOTE.—These sums represent the cost to municipalities only.	Sukkur—Anglo-Vernacular		
	School-house	... Rs.	6,240
	Karáchi—Girls' School	„ „	1,700

Tatta—Addition to Vernacular School	... „	604
	„ „	

27. The year closed with a credit balance of Rs. 9,52,313-2-6 as compared with the opening balance of Rs. 8,05,119-7-7. This further accumulation of capital was principally occasioned by the fact that the Karáchi Municipality husbanded its resources to meet the heavy outlay on account of the new water-works which have been since commenced.

General Remarks

28. In the course of my annual tour I had the opportunity of visiting the following municipalities :—

Karáchi District.

Dádú, Kotri, Sehwan, Tatta, Keti.

Hyderabad District.

Hyderabad, Hálá, and Matári.

Shikárpur District.

Shikárpur, Sukkur, Rohri, Garhí Yásin, Lárhána, Kambar, and Mehar.

Upper Sind Frontier District.

Jacobabad.

Some of the results of my observations have been embodied in the foregoing remarks, and I should gain no useful object if I were to prolong this report by entering at length into details. I may, however, mention that it appeared to me that far too little is at present done to induce non-official members to take an intelligent interest in municipal administration ; too much is left to the Mukhtyárkars, and the Deputy Collectors do not themselves exercise that personal supervision which I should wish to see ; there is much room for improvement in the system of octroi collections (though the subject is a difficult one, in Sind especially). I noticed great want of regularity in the holding of meetings and in the system of auditing accounts. Municipal Commissioners had not been apprised of their duties in connection with dispensaries, and the provisions of the Municipal Act had not been carefully studied. Thus I found in some instances that current business was managed nominally by a Managing Committee though no such body was recognized by the rules ; and though this irregularity was pointed out to the Deputy Collector of the Sehwan Division, I see from the municipal reports for that Division now submitted by me that the same misconception continued to exist.

29. There has been great want of uniformity, and I regret to say great and needless delay in preparing the statistical returns of the several municipalities. Each Collector and President has adopted a system of his own in reviewing the reports of the various municipalities in his charge, and none of the returns have been subjected to that careful scrutiny which is necessary to make them of any real use. Were it not that Government has made an urgent call for the General Report, which is long overdue, I should, before submitting it, have made a further reference to the district officers in order that mistakes may be corrected and the instructions conveyed in Government Resolution No. 1790, dated 26th June 1880, accurately followed.

30. Whilst thus expressing my opinion I would beg that some indulgence may be granted in consideration of the additional work involved by Transport duties, and I hope that in the ensuing year there may be no cause for dissatisfaction in connection either with the manner in which municipal affairs are administered, or that in which they are reported on.

I have the honour to be,
Right Honourable Sir,
Your most obedient Servant,

H. N. B. ERSKINE,
Commissioner in Sind.

STATEMENTS.

FORM No. I.

FORM

Statement showing the Income of the Municipalities in

1 Name of District.	2 Serial Number of Municipality.	3 Name of Municipality.	4 Act under which constituted.	5 Population within Municipal limits.	6 NUMBER OF MEMBERS OF COMMITTEE.							
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
NORTHERN DIVISION.												
Ahmedabad ...	1	Ahmedabad City	... Bombay Act VI. of 1873.	116,873	10	22	...	32	11	21	6	26
	2	Dholka Town	... Do.	20,854	4	12	...	16	4	12	2	14
	3	Dhanduka do.	... Do.	9,519	4	12	...	16	4	12	2	14
	4	Viramgam do.	... Do.	19,661	4	11	...	15	4	11	2	13
	5	Parantij do.	... Do.	8,341	4	9	...	13	4	9	2	11
	6	Modasa do.	... Do.	7,436	4	12	...	16	4	12	2	14
	7	Gogha do.	... Do.	7,842	4	12	...	16	8	8	3	13
Kaira ...	Total			190,526	34	90	...	124	39	85	19	105
	8	Kaira Town	... Act VI. of 1873	12,681	4	12	...	16	8	8	3	13
	9	Mehmadabad Town	... Do.	8,065	4	8	...	12	6	6	1	11
	10	Nadiad do.	... Do.	24,551	4	12	...	16	6	10	2	14
	11	Kapadvanj do.	... Do.	13,982	4	11	...	15	5	10	1	14
	12	Dakor do.	... Do.	7,740	4	12	...	16	6	10	2	14
	Total			67,019	20	55	...	75	31	44	9	66
Panch Mahals ...	13	Godhra Town	... Act VI. of 1873	11,007	4	10	...	14	6	8	2	12
	14	Dohad do.	... Do.	9,612	4	10	...	14	7	7	2	12
	Total			20,619	8	20	...	28	13	15	4	24
	15	Broach City	... Act VI. of 1873	36,932	8	16	...	24	8	16	5	19
	16	Ankleshvar Town	... Do.	9,289	4	12	...	16	4	12	1	15
	17	Jambusar do.	... Do.	14,924	4	8	...	12	5	7	2	10
	Total			61,145	16	36	...	52	17	35	8	44
Surat ...	18	Surat City	... Act VI. of 1873	107,149	9	27	...	36	9	27	5	31
	19	Rander Town	... Do.	10,250	4	12	...	16	4	12	2	14
	20	Bulsar do.	... Do.	11,315	4	9	...	13	6	7	2	11
	21	Mandvi do.	... Do.	4,296	4	12	...	16	7	9	1	15
	Total			133,040	21	60	...	81	26	55	10	71
	22	Thana Town	... Act VI. of 1873	14,299	4	14	...	18	9	9	5	13
	23	Kalyan do.	... Do.	12,804	4	12	...	16	7	9	3	13
Thana ...	24	Bhiwandi and Nizampur Town	... Do.	15,607	4	12	...	16	5	11	2	14
	25	Paavel Town	... Do.	10,836	4	12	...	16	5	11	2	14
	26	Uran do.	... Do.	8,690	4	11	...	15	4	11	2	13
	27	Mahim do.	... Do.	6,660	4	9	...	13	5	8	2	11
	28	Bassein do.	... Do.	9,356	4	12	...	16	5	11	2	14
	29	Bandra do.	... Do.	11,067	4	12	...	16	7	9	5	11
	30	Kurla do.	... Do.	7,363	4	8	...	12	4	8	2	10
Kolaba ...	Total			96,682	36	102	...	138	51	87	25	113
	31	Alibag Town	... Bombay Act VI. of 1873	5,473	4	12	...	16	7	9	3	13
	32	Pen do.	... Do.	6,514	4	12	...	16	4	12	2	14
	33	Roha Ashtami Town	... Do.	5,135	4	12	...	16	4	12	2	14
	34	Mahad Town	... Do.	6,631	4	12	...	16	4	12	2	14
	Total			23,753	16	48	...	64	19	45	9	55
	DIVISIONAL TOTAL			592,784	151	411	...	562	196	366	84	478

No. I.

The Mysore Division during the year 1950-51

7	8				23	24	REMARKS.	
Balance from previous year.	INCOME DURING THE YEAR FROM CONTROL				Incidence of Income Taxation shown in column 15) per head of population.	Incidence of Income Taxation shown in column 21 per head of population.		
	a.	b.	c.	d.				
	CLASS I. (Articles of food or drink for men or animals.)	CLASS II. (Animals for slaughter.)	CLASS III. (Fuel, lighting and washing.)	CLASS IV. (Building materials.)				
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
45,007 10 10	85,708 10 3	.....	.....	3,122 3 0	1 15 10	2 1 6	
1,888 12 0	5,854 8 7	.....	346 7 8	150 8 0	0 7 0	0 8 2	
1,398 2 4	3,042 11 7	.....	209 4 4	23 8 5	0 10 6	0 10 10	
4,065 1 8	18,640 9 6	.....	775 7 0	160 14 0	1 6 4	1 7 3	
1,504 7 4	752 5 10	.....	394 10 7	140 12 0	0 5 7	0 6 3	
2,683 10 5	619 15 5	.....	620 10 6	22 10 0	0 4 9	0 5 0	
1,082 8 6	2,363 11 8	.....	.....	32 12 10	0 5 5	0 6 0	
58,430 5 1	1,16,984 8 10	.....	2,346 5 1	3,653 4 3	1 7 10	1 9 1	
601 5 6	1,761 5 11	.....	.....	.....	0 10 2	0 11 1	
1,614 14 4	1,699 3 7	.....	51 8 7	15 12 0	0 5 1	0 8 9	
6,386 0 1	11,779 15 2	454 8 6	1,285 0 3	539 11 2	0 12 8	0 14 5		
797 6 1	4,673 8 4	.....	726 4 4	154 2 0	0 8 3	0 10 0	
115 2 2	1,997 8 7	.....	117 10 11	.....	0 14 1	1 1 0	
9,741 12 2	21,911 9 7	454 8 6	2,180 8 1	709 12 2	0 10 6	0 12 6		
885 12 5	.....	.....	.....	.....	0 4 7	0 5 2	Includes collection of incast past years
1,267 15 1	.....	.....	.....	.....	0 6 9	0 7 2	
2,139 11 6	.....	.....	.....	.....	0 5 8	0 6 1	
1,811 11 10	35,287 4 5	762 0 0	2,374 5 10	430 14 11	1 8 1	1 12 2	† Besides this Rs. 1,185-11-7 have been received on account of Dep. sit.	
4,168 12 4	4,087 13 5	.....	40 10 8	1,249 3 5	1 1 0	1 2 10	
1,098 5 11	2,194 14 11	.....	102 1 0	221 14 7	0 4 1	0 4 9	(a) Includes Rs. 650-8-0 re- ceived on account of Deposits
7,078 14 1	41,370 0 9	762 0 0	2,517 1 6	1,902 0 11	1 2 1	1 3 0		
8,175 14 7	92,224 15 10	1,630 13 6	3,514 9 0	4,339 5 0	1 13 7	2 3 3	† Includes Rs. 400-2-0 re- ceived on account of Deposits.	
375 7 10	5,216 8 5	445 0 8	.....	451 14 5	1 2 5	1 11 5	
779 3 3	1,666 14 2	.....	.....	151 13 3	1 0 11	1 2 6	
1,205 0 3	1,116 14 10	.....	.....	.....	1 11 3	1 1 5	
10,535 9 11	1,00,225 5 3	2,073 14 2	3,814 9 0	4,913 0 8	1 11 1	2 0 6		
7,509 9 5	1,440 11 10	.....	364 0 1	302 7 6	1 0 8	1 4 3	§ Includes Rs. 95-10-12 received on account of Deposits.
6,853 4 6	1,015 9 9	.....	.....	.....	1 14 2	0 15 4	
1,402 15 0	1,696 7 1	.....	.....	16 1 0	1 10 6	0 11 5	
680 4 2	975 0 0	.....	.....	.....	1 5 5	0 8 4	
1,637 2 10	4,399 5 7	.....	.....	.....	1 12 1	0 13 9	
579 7 8	1,181 1 0	.....	.....	7 1 1	1 5 11	0 6 2	§ Includes Rs. 95-10-12 received on account of Deposits.
2,125 0 11	3,250 2 1	.....	.....	82 15 0	1 13 10	0 11 0	
1,362 14 1	.....	.....	.....	.....	1 13 4	1 0 9	
.....	.....	.....	.....	.....	1 2 0	0 2 5	
22,152 10 7	13,988 5 4	.....	364 0 1	408 8 7	1 1 2	0 13 0	
1,898 9 3	1,217 3 8	.....	28 3 3	272 13 8	15 10	1 1 8	
1,552 1 2	501 8 0	.....	.....	.....	7 2	0 11 7	
1,896 15 10	1,292 5 6	.....	6 0 9	1 8 6	3 11	1 4 6	
3,410 8 7	475 10 0	.....	.....	0 3 9	5 11	0 10 0	
8,758 2 10	3,416 11 2	.....	34 4 0	274 9 11	11 7	0 14 6	
1,18,854 2 2	2,98,096 8 11	3,292 6 8	11,256 14 9	11,891 4 6	3 3	1 5 11		